



ANNUAL BUDGET AND SUPPORTING DOCUMENTATION OF CEDERBERG MUNICIPALITY

DRAFT ANNUAL BUDGET OF

CEDERBERG

MUNICIPALITY

2014/15 TO 2015/16
MEDIUM TERM REVENUE AND
EXPENDITURE FORECASTS

Copies of this document can be viewed:

- All public libraries within the municipality
- At www.cederbergmunicipality.co.za

Table of Contents

ANNEXURE	ERROR! BOOKMARK NOT DEFINED.
PART 1 – ANNUAL BUDGET	2
1.1 MAYOR'S REPORT.....	2
1.2 COUNCIL RESOLUTIONS	2
1.3 EXECUTIVE SUMMARY	3
1.4 OPERATING REVENUE FRAMEWORK	4
1.5 OPERATING EXPENDITURE FRAMEWORK.....	6
1.6 CAPITAL EXPENDITURE	9
1.7 ANNUAL BUDGET TABLES - PARENT MUNICIPALITY.....	10

Part 1 – Annual Budget

1.1 Mayor's Report

In his Budget Speech to Parliament on 26th of February 2014, the Minister of Finance said: “

“The 2014 Budget is presented in challenging times ,but against the background of a new strategic framework for growth and development. This is a budget in which there is limited room for expansion, yet there are significant opportunities for change. South Africa's economy has continued to grow, but at a slower rate than projected at the time of the 2013 Budget. The 2014 Budget takes the National Development Plan as its point of departure and Government has taken measures to control growth in spending and remain committed to a large –scale infrastructure investment programme.”

Cederberg Municipality was in no way immune to the harsh economic realities. Management within local government has a significant role to play in strengthening the link between the citizen and government's overall priorities and spending plans. The goal should be to enhance service delivery aimed at improving the quality of life for all people within the Cederberg Municipality. Budgeting is primarily about the choices that the municipality has to make between competing priorities and fiscal realities. The challenge is to do more with the available resources. We need to remain focused on the effective delivery of the core municipal services through the application of efficient and effective service delivery mechanisms.

The application of sound financial management principles for the compilation of the municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that sustainable municipal services are provided economically and equitably to all communities.

1.2 Council Resolutions

On 29 May 2014 the Council of Cederberg Municipality met in the Council Chambers to consider the annual budget of the municipality for the financial year 2014/15. The Council consider and noted the following resolutions:

1. The Council of Cederberg Municipality, acting in terms of section 24 of the Municipal Finance Management Act, (Act 56 of 2003) consider:
 - 1.1. The annual budget of the municipality for the financial year 2014/15 and the multi-year and single-year capital appropriations as set out in the following tables:
 - 1.1.1. Budgeted Financial Performance (revenue and expenditure by standard classification)
 - 1.1.2. Budgeted Financial Performance (revenue and expenditure by municipal vote)
 - 1.1.3. Budgeted Financial Performance (revenue by source and expenditure by type)
 - 1.1.4. Multi-year and single-year capital appropriations by municipal vote and standard classification and associated funding by source.

- 1.2. The financial position, cash flow budget, cash-backed reserve/accumulated surplus, asset management and basic service delivery targets are approved as set out in the following tables:
 - 1.2.1. Budgeted Financial Position
 - 1.2.2. Budgeted Cash Flows
 - 1.2.3. Cash backed reserves and accumulated surplus reconciliation
 - 1.2.4. Asset management; and
 - 1.2.5. Basic service delivery measurement
2. The Council of Cederberg Municipality, acting in terms of section 75A of the Local Government: Municipal Systems Act (Act 32 of 2000) consider with effect from 1 July 2014 as set out in tariffs list
 - 2.1. the tariffs for property rates –
 - 2.2. the tariffs for electricity
 - 2.3. the tariffs for the supply of water
 - 2.4. the tariffs for sanitation services
 - 2.5. the tariffs for solid waste services
 - 2.6. the tariffs for other services

1.3 Executive Summary

The application of sound financial management principles for the compilation of the municipality financial plan is essential and critical to ensure that the municipality remains financially viable and that municipal services are provided sustainably, economically and equitably to all communities.

The municipality business and service delivery priorities were reviewed as part of this year's planning and budget process

The municipality has embarked on implementing a range of revenue collection strategies to optimize the collection of debt owed by consumers

National Treasury's MFMA Circular No.72 were used to guide the compilation of the 2014/15 MTREF.

The main challenges experienced during the compilation of the 2014/15 MTREF can be summarised as follows:

- The ongoing difficulties in the national and local economy;
- The increased cost of bulk water and electricity (due to tariff increases from Rand Water and Eskom), which is placing upward pressure on service tariffs to residents. Continuous high tariff increases are not sustainable - as there will be point where services will no-longer be affordable;
- Wage increases for municipal staff that continue to exceed consumer inflation, as well as the need to fill critical vacancies;
- Availability of affordable capital/borrowing.

Table 1 Consolidated Overview of the 2014/15 MTREF

Description	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Total Operating revenue	187 425	203 690	217 048
Total Operating Expenditure	187 402	201 430	211 983
Surplus/(Deficit) for the year	23	2 260	5 065
Total Capital Expenditure	50 183	60 547	55 568

Total operating revenue will grow by 15.8% over the MTREF period. Total operating expenditure for the 2014/15 financial year has been appropriated at R187 million and translates into a budgeted surplus of R 23 000. The Municipality budget for depreciation of R15.248 million and debt impairment of R 8 million in the 2014/15 year. This is the same trend for the following years to back up reserves to replace infrastructure assets in future with own funds and be lesser grant depended in year 2016/2017. The capital budget of R50.183 million in 2014/2015 are mainly upgrading of water and waste water management with R 5.476 million allocated for roads.

1.4 Operating Revenue Framework

For Cederberg Municipality to continue improving the quality of services provided to its citizens it needs to generate the required revenue. In these tough economic times strong revenue management is fundamental to the financial sustainability of every municipality. The reality is that we are faced with development backlogs and poverty. The expenditure required to address these challenges will inevitably always exceed available funding; hence difficult choices have to be made in relation to tariff increases and balancing expenditures against realistically anticipated revenues.

The municipality's revenue strategy is built around the following key components:

- National Treasury's guidelines and macroeconomic policy;
- Efficient revenue management, which aims to ensure a 98 per cent annual collection rate for property rates and other key service charges;
- Electricity tariff increases as approved by the National Electricity Regulator of South Africa (NERSA);
- Achievement of full cost recovery of specific user charges especially in relation to trading services;
- Determining the tariff escalation rate by establishing/calculating the revenue requirement of each service;
- The municipality's Property Rates Policy approved in terms of the Municipal Property Rates Act, 2004 (Act 6 of 2004) (MPRA);
- Increase ability to extend new services and recover costs;
- The municipality's Indigent Policy and rendering of free basic services; and
- Tariff policies of the Municipality.

The following table is a summary of the 2014/15 MTREF (classified by main revenue source):

Table 2 Summary of revenue classified by main revenue source

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Revenue By Source											
Property rates	2	22 293	24 031	27 130	30 199	29 169	29 735	29 735	32 354	34 296	36 353
Property rates - penalties & collection charges		-	-	-	-	-	-	-	-	-	-
Service charges - electricity revenue	2	42 152	48 856	52 537	56 429	56 444	56 825	56 825	62 524	66 902	70 581
Service charges - water revenue	2	8 888	9 459	9 282	15 716	12 851	13 221	13 221	18 378	20 126	21 862
Service charges - sanitation revenue	2	4 877	5 518	5 883	5 011	5 135	5 166	5 166	6 637	7 479	8 417
Service charges - refuse revenue	2	3 442	3 341	3 232	4 171	4 171	4 154	4 154	6 552	6 962	7 350
Service charges - other		-	-	-	-	-	-	-	-	-	-
Rental of facilities and equipment		3 038	2 745	2 826	3 417	3 412	3 141	3 141	3 332	3 531	3 743
Interest earned - external investments		2 290	1 474	676	709	321	273	273	289	307	325
Interest earned - outstanding debtors		1 996	2 283	2 712	2 570	2 570	2 427	2 427	2 573	2 727	2 891
Dividends received		-	-	-	-	-	-	-	-	-	-
Fines		4 308	3 337	1 746	1 859	1 105	1 250	1 250	1 326	1 406	1 490
Licences and permits		-	764	819	-	-	-	-	-	-	-
Agency services		1 700	972	1 053	1 778	1 989	1 854	1 854	1 966	2 084	2 209
Transfers recognised - operational		42 385	37 019	34 069	43 033	56 609	56 609	56 609	44 510	55 842	59 676
Other revenue	2	1 334	9 372	11 444	1 345	1 622	1 803	1 803	1 384	2 028	2 150
Gains on disposal of PPE		-	-	-	-	-	-	-	5 600	-	-
Total Revenue (excluding capital transfers and contributions)		138 703	149 171	153 408	166 237	175 398	176 459	176 459	187 425	203 690	217 048
Expenditure By Type											
Employee related costs	2	46 010	57 587	58 230	63 237	61 139	59 412	59 412	66 683	70 017	73 518
Remuneration of councillors		3 285	3 569	3 457	3 794	3 924	3 923	3 923	4 451	4 674	4 908
Debt impairment	3	3 641	8 228	3 331	4 500	4 500	4 500	4 500	8 000	9 500	11 150
Depreciation & asset impairment	2	17 168	12 310	13 956	20 000	20 000	14 000	14 000	15 248	18 000	20 000
Finance charges		3 106	3 220	3 649	1 700	4 166	4 166	4 166	4 320	4 571	4 666
Bulk purchases	2	35 460	43 423	50 436	50 000	51 800	51 800	51 800	55 000	58 190	59 400
Other materials	8	7 056	5 948	5 778	-	-	-	-	-	-	-
Contracted services		-	-	-	-	-	-	-	-	-	-
Transfers and grants		-	-	-	-	-	-	-	-	-	-
Other expenditure	4, 5	19 071	28 924	39 004	29 866	30 955	30 625	30 625	33 700	36 479	38 342
Loss on disposal of PPE		454	2 037	635	-	-	-	-	-	-	-
Total Expenditure		135 251	165 246	178 476	173 097	176 484	168 426	168 426	187 402	201 430	211 983
Surplus/(Deficit)											
Transfers recognised - capital		3 452	(16 075)	(25 068)	(6 860)	(1 086)	8 033	8 033	23	2 260	5 065
Contributions recognised - capital	6	29 247	28 658	46 160	70 008	48 823	48 823	48 823	40 902	49 387	49 847
Contributed assets		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Taxation		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after taxation		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Attributable to minorities		-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) attributable to municipality		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Share of surplus/ (deficit) of associate	7	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912

Revenue generated from rates and services charges forms a significant percentage of the revenue basket for the municipality. Rates and service charge revenues comprise more than 67% of the total revenue in 2014/15. The above table includes revenue foregone arising from discounts and rebates associated with the tariff policies of the Municipality. Operating grants and transfers totals R44.5million in the 2014/15 financial year and steadily increases to R59.676 million by 2016/17.

Table 3 Operating Transfers and Grant Receipts

WC012 Cederberg - Supporting Table SA18 Transfers and grant receipts

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
RECEIPTS:	1, 2									
Operating Transfers and Grants										
National Government:		23 357	33 637	34 067	40 106	52 859	52 859	41 017	52 195	55 812
Local Government Equitable Share		21 423	23 008	26 013	28 188	28 188	28 188	30 797	34 098	36 597
Finance Management		1 197	1 250	1 250	1 300	1 300	1 300	1 450	1 500	1 700
Municipal Systems Improvement		737	790	809	714	714	714	634	667	718
Water Services Operating Subsidy		-	-	-	2 300	2 300	2 300	3 300	300	400
EPWP Incentive		-	-	-	-	-	-	1 328	-	-
Integrated National Electrification Programme		-	-	-	6 890	1 316	1 316	2 763	14 861	15 603
Other transfers/grants [insert description]		-	8 589	5 995	714	19 041	19 041	745	769	794
Provincial Government:		18 750	3 368	2	2 927	3 750	3 750	3 493	3 647	3 864
Health subsidy		14	16	2	-	-	-	-	-	-
Sport and Recreation		-	-	-	-	-	-	-	-	-
Housing		17 857	2 914	-	-	-	-	-	-	-
Other transfers/grants [insert description]		879	316	-	-	-	-	-	-	-
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		278	15	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
LOTTO		278	15	-	-	-	-	-	-	-
Total Operating Transfers and Grants	5	42 385	37 020	34 069	43 033	56 609	56 609	44 510	55 842	59 676
Capital Transfers and Grants										
National Government:		19 720	23 487	41 205	52 363	48 368	48 368	31 271	32 892	27 190
Municipal Infrastructure Grant (MIG)		8 703	12 382	15 534	14 058	14 058	14 058	14 171	14 617	15 093
Regional Bulk Infrastructure		3 736	11 105	20 529	33 606	22 611	22 611	15 800	15 975	9 797
Rural Households Infrastructure		-	-	-	-	-	-	-	-	-
Other		7 281	-	5 141	4 699	11 699	11 699	1 300	2 300	2 300
Provincial Government:		9 251	4 734	3 560	17 645	455	455	9 631	16 496	22 658
Housing		9 251	4 734	3 560	17 645	455	455	9 631	16 496	22 658
District Municipality:		-	-	-	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		277	435	1 394	-	-	-	-	-	-
[insert description]		-	-	-	-	-	-	-	-	-
Other grant providers:		277	435	1 394	-	-	-	-	-	-
Total Capital Transfers and Grants	5	29 248	28 656	46 160	70 008	48 823	48 823	40 902	49 388	49 848
TOTAL RECEIPTS OF TRANSFERS & GRANTS		71 633	65 676	80 228	113 041	105 432	105 432	85 412	105 230	109 524

1.5 Operating Expenditure Framework

The following table is a high level summary of the 2014/15 budget and MTREF (classified per main type of operating expenditure):

Tariff-setting is a pivotal and strategic part of the compilation of any budget. When rates, tariffs and other charges were revised, local economic conditions, input costs and the affordability of services were taken into account to ensure the financial sustainability of Cederberg Municipality. For the 2014/15 financial year the following tariffs increases are proposed:

- Property rates: A tariff increase of 7.85%
- Water and Impact of Tariff Increases:

•A new tariff structure was implemented for water based on the increase of running cost. The current basic infrastructure fee for water will increase from R 45.00(vat excluded) till R 79.00 (vat excluded) for residents and from R 45,00(vat excluded) till R 150 (vat excluded) for business to maintain and renew the water infrastructure in Cederberg Municipality. In addition 6 kl water per 30-day period will again be granted free of charge to all indigent residents.

•Sale of Electricity: A tariff increase of 7.39% if the municipality can move to the ruraflex tariff with Eskom if the municipality stay on Night Save Rural with Eskom a tariff increase of 12.1% must be implemented. Registered indigents will again be granted 50 kWh per 30-day period free of charge.

•Sanitation: A tariff increase of 7.85%. Indigent consumers are fully subsidized and don't pay for sanitation according to Council Policy

•A new infrastructure fee of R 17.75(vat excluded) will be charged.

•Waste Removal and Impact of Tariff Increases: A tariff increase of 5.8%. Registered indigent customers will get a rebate on infrastructure fee only.

A new infrastructure fee of R 15.00(vat excluded) will be charged for residents

A new infrastructure fee of R 95.00(vat excluded) will be charged for business

Other revenue consists of various items such as income received from permits and licenses, building plan fees, connection fees, fines collected and other sundry receipts.

Table 4 Summary of operating expenditure by standard classification item

Expenditure By Type											
Employee related costs	2	46 010	57 587	58 230	63 237	61 139	59 412	59 412	66 683	70 017	73 518
Remuneration of councillors		3 285	3 569	3 457	3 794	3 924	3 923	3 923	4 451	4 674	4 908
Debt impairment	3	3 641	8 228	3 331	4 500	4 500	4 500	4 500	8 000	9 500	11 150
Depreciation & asset impairment	2	17 168	12 310	13 956	20 000	20 000	14 000	14 000	15 248	18 000	20 000
Finance charges		3 106	3 220	3 649	1 700	4 166	4 166	4 166	4 320	4 571	4 666
Bulk purchases	2	35 460	43 423	50 436	50 000	51 800	51 800	51 800	55 000	58 190	59 400
Other materials	8	7 056	5 948	5 778							
Contracted services		–	–	–	–	–	–	–	–	–	–
Transfers and grants		–	–	–	–	–	–	–	–	–	–
Other expenditure	4, 5	19 071	28 924	39 004	29 866	30 955	30 625	30 625	33 700	36 479	38 342
Loss on disposal of PPE		454	2 037	635	–	–	–	–	–	–	–
Total Expenditure		135 251	165 246	178 476	173 097	176 484	168 426	168 426	187 402	201 430	211 983

The budgeted allocation for employee related costs for the 2014/15 financial year totals R66 million. Based on the three year collective SALGBC agreement, salary increases have been factored into this budget at a percentage increase of 8.5% for the 2014/15 financial year. An annual increase of 5% has been included in the two outer years of the MTREF. As part of the planning assumptions and interventions all vacancies were originally removed from the budget and a report was compiled by the Corporate Services Department relating to the prioritization of critical vacancies within the Municipality. The outcome of this exercise was the inclusion of R 2.3million in the 2014/15 financial year relating to critical and strategically important vacancies. In addition expenditure against overtime was significantly reduced, with provisions against this budget item only being provided for emergency services and other critical functions.

The cost associated with the remuneration of councillors is determined by the Minister of Co-operative Governance and Traditional Affairs in accordance with the Remuneration of Public Office Bearers Act, 1998 (Act 20 of 1998). The most recent proclamation in this regard has been taken into account in compiling the budget.

The provision of debt impairment was determined based on an budgeted collection rate of 92% and the Debt Write-off Policy of the municipality as the indigent profile of the municipality are growing. For the 2014/15 financial year this amount equates to R8 million and escalates to R11 million by 2016/17. While this expenditure is considered to be a non-cash flow item, it informed the total cost associated with rendering the services of the municipality, as well as the municipality's realistically anticipated revenues.

Provision for depreciation and asset impairment has been informed by the Municipality's Asset Management Policy. Depreciation is widely considered a proxy for the measurement of the rate asset consumption. Budget appropriations in this regard total R15.248 million for the 2014/15 financial and equates to 8% of the total operating expenditure. Note that the implementation of GRAP 17 accounting standard has meant bringing a range of assets previously not included in the assets register onto the register.

Repairs and maintenance per asset class

WC012 Cederberg - Supporting Table SA34c Repairs and maintenance expenditure by asset class										
Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
R thousand	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Repairs and maintenance expenditure by Asset Class/Sub-class										
Infrastructure		3 245	3 542	3 688	7 546	3 672	3 672	6 350	7 146	7 974
Infrastructure - Road transport		861	921	938	1 710	983	983	1 435	1 762	1 967
Roads, Pavements & Bridges		861	921	938	1 710	983	983	1 435	1 762	1 967
Storm water		—	—	—	—	—	—	—	—	—
Infrastructure - Electricity		819	1 411	610	770	670	670	600	630	662
Generation		—	—	—	—	—	—	—	—	—
Transmission & Reticulation		819	1 411	605	770	670	670	600	630	662
Street Lighting		—	—	5	—	—	—	—	—	—
Infrastructure - Water		820	412	1 480	3 566	566	566	3 105	3 322	3 890
Dams & Reservoirs		—	—	—	—	—	—	—	—	—
Water purification		820	412	1 480	3 566	566	566	3 105	3 322	3 890
Reticulation		—	—	—	—	—	—	—	—	—
Infrastructure - Sanitation		440	471	535	1 189	1 047	1 047	805	1 022	1 040
Reticulation		440	471	535	1 189	1 047	1 047	805	1 022	1 040
Sewerage purification		—	—	—	—	—	—	—	—	—
Infrastructure - Other		305	327	125	311	406	406	405	410	415
Waste Management		305	327	125	311	406	406	405	410	415
Transportation		—	—	—	—	—	—	—	—	—
Gas		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Community		301	322	120	1 225	643	643	440	661	680
Parks & gardens		301	322	120	1 225	643	643	440	661	680
Sportsfields & stadia		—	—	—	—	—	—	—	—	—
Swimming pools		—	—	—	1 032	482	482	313	622	528
Community halls		—	—	—	—	—	—	—	—	—
Libraries		—	—	—	—	—	—	—	—	—
Recreational facilities		—	—	—	—	—	—	—	—	—
Fire, safety & emergency		—	—	—	—	—	—	—	—	—
Security and policing		—	—	—	—	—	—	—	—	—
Buses		—	—	—	—	—	—	—	—	—
Clinics		—	—	—	—	—	—	—	—	—
Museums & Art Galleries		—	—	—	—	—	—	—	—	—
Cemeteries		—	—	—	—	—	—	—	—	—
Social rental housing		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Heritage assets		—	—	—	—	—	—	—	—	—
Buildings		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Investment properties		—	—	—	—	—	—	—	—	—
Housing development		—	—	—	—	—	—	—	—	—
Other		—	—	—	—	—	—	—	—	—
Other assets		3 509	2 084	1 970	1 280	731	731	1 178	1 448	1 898
General vehicles		210	224	875	200	151	151	250	300	350
Specialised vehicles		—	—	—	—	—	—	—	—	—
Plant & equipment		58	63	—	35	35	35	55	65	75
Computers - hardware/equipment		—	—	—	—	—	—	—	—	—
Furniture and other office equipment		1 000	1 203	—	300	50	50	—	—	—
Abattoirs		—	—	—	—	—	—	—	—	—
Markets		—	—	—	—	—	—	—	—	—
Civic Land and Buildings		—	—	—	—	—	—	—	—	—
Other Buildings		413	594	775	745	245	245	420	500	600
Other Land		—	—	—	—	—	—	—	—	—
Surplus Assets - (Investment or Inventory)		—	—	—	—	—	—	—	—	—
Other		1 828	—	320	—	250	250	453	583	873
Agricultural assets		—	—	—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Biological assets		—	—	—	—	—	—	—	—	—
List sub-class		—	—	—	—	—	—	—	—	—
Intangibles		—	—	—	—	—	—	—	—	—
Computers - software & programming		—	—	—	—	—	—	—	—	—
Other (list sub-class)		—	—	—	—	—	—	—	—	—
Total Repairs and Maintenance Expenditure	1	7 055	5 948	5 778	10 051	5 046	5 046	7 968	9 255	10 551
Specialised vehicles		—	—	—	—	—	—	—	—	—
Refuse		—	—	—	—	—	—	—	—	—
Fire		—	—	—	—	—	—	—	—	—
Conservancy		—	—	—	—	—	—	—	—	—
Ambulances		—	—	—	—	—	—	—	—	—
R&M as a % of PPE		1.5%	1.7%	1.4%	2.2%	1.1%	1.1%	1.6%	1.8%	1.9%
R&M as % Operating Expenditure		5.2%	3.6%	3.2%	5.8%	2.9%	3.0%	4.3%	4.6%	5.0%

For the 2014/15 financial year, 80 per cent of R7.968 million of total repairs and maintenance will be spent on infrastructure assets. Water infrastructure has received a significant proportion of this allocation totaling 49 per cent.

1.5.1 Free Basic Services: Basic Social Services Package

The social package assists households that are poor or face other circumstances that limit their ability to pay for services. To receive these free services the households are required to register in terms of the Municipality Indigent Policy.

The cost of the social package of the registered indigent households is largely financed by national government through the local government equitable share received in terms of the annual Division of Revenue Act.

1.6 Capital expenditure

The following table provides a breakdown of budgeted capital expenditure by vote:

Tab

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital expenditure - Vote											
Multi-year expenditure to be appropriated	2										
Council General		-	-	-	-	-	-	-	-	-	-
Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-
Community Development Services		-	-	-	-	-	-	-	2 150	16 496	22 658
Corporate & Strategic Services		-	-	-	-	-	-	-	300	300	300
Engineering & Planning Services		-	-	-	-	-	-	-	27 225	27 098	14 297
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	29 675	43 894	37 255
Single-year expenditure to be appropriated	2										
Council General		226	275	640	525	205	205	205	250	300	450
Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Financial Services		104	1 000	535	30	15	15	15	30	250	70
Community Development Services		1 207	9 842	9 586	21 793	3 418	3 418	3 418	13 701	855	595
Corporate & Strategic Services		233	1 199	1 925	560	288	288	288	630	375	375
Engineering & Planning Services		34 967	24 635	44 270	52 100	56 278	53 881	53 881	5 897	14 873	16 823
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		36 737	36 951	56 956	75 008	60 204	57 807	57 807	20 508	16 653	18 313
Total Capital Expenditure - Vote		36 737	36 951	56 956	75 008	60 204	57 807	57 807	50 183	60 547	55 568

le 5 2014/2015 Medium-term capital budget per vote

For 2014/2015 an amount of R 33 million has been appropriated for the development of infrastructure which represents 66 per cent of the total capital budget.

Some of the salient projects to be undertaken over the medium-term includes, amongst others:

- New Library—R2.1 million;

- Waste Water Treatment Works– R15.6 million;
- Road Upgrades – R 5.4 million
- Sport and Recreation-R 3.8 million

1.7 Annual Budget Tables - Parent Municipality

The following eighteen pages present the ten main budget tables as required in terms of section 8 of the Municipal Budget and Reporting Regulations. These tables set out the municipality's 2013/14 budget and MTREF as considered by the Council. Each table is accompanied by *explanatory notes* on the facing page/.

WC012 Cederberg - Table A1 Budget Summary

Description	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousands										
Financial Performance										
Property rates	22 293	24 031	27 130	30 199	29 169	29 735	29 735	32 354	34 296	36 353
Service charges	59 359	67 174	70 934	81 327	78 601	79 367	79 367	94 091	101 469	108 210
Investment revenue	2 290	1 474	676	709	321	273	273	289	307	325
Transfers recognised - operational	42 385	37 019	34 069	43 033	56 609	56 609	56 609	44 510	55 842	59 676
Other own revenue	12 376	19 473	20 600	10 969	10 698	10 475	10 475	16 181	11 776	12 483
Total Revenue (excluding capital transfers and contributions)	138 703	149 171	153 408	166 237	175 398	176 459	176 459	187 425	203 690	217 048
Employee costs	46 010	57 587	58 230	63 237	61 139	59 412	59 412	66 683	70 017	73 518
Remuneration of councillors	3 285	3 569	3 457	3 794	3 924	3 923	3 923	4 451	4 674	4 908
Depreciation & asset impairment	17 168	12 310	13 956	20 000	20 000	14 000	14 000	15 248	18 000	20 000
Finance charges	3 106	3 220	3 649	1 700	4 166	4 166	4 166	4 320	4 571	4 666
Materials and bulk purchases	42 516	49 371	56 214	50 000	51 800	51 800	51 800	55 000	58 190	59 400
Transfers and grants	-	-	-	-	-	-	-	-	-	-
Other expenditure	23 166	39 189	42 969	34 366	35 455	35 125	35 125	41 700	45 979	49 492
Total Expenditure	135 251	165 246	178 476	173 097	176 484	168 426	168 426	187 402	201 430	211 983
Surplus/(Deficit)	3 452	(16 075)	(25 068)	(6 860)	(1 086)	8 033	8 033	23	2 260	5 065
Transfers recognised - capital	29 247	28 658	46 160	70 008	48 823	48 823	48 823	40 902	49 387	49 847
Contributions recognised - capital & contributed assets	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) for the year	32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Capital expenditure & funds sources										
Capital expenditure	36 737	36 951	56 956	75 008	60 204	57 807	57 807	50 183	60 547	55 568
Transfers recognised - capital	29 248	28 700	46 160	70 008	48 823	48 823	48 823	40 953	49 387	49 848
Public contributions & donations	-	-	-	-	-	-	-	-	-	-
Borrowing	847	-	2 500	-	9 568	7 171	7 171	7 790	9 380	2 830
Internally generated funds	6 642	8 251	8 296	5 000	1 813	1 813	1 813	1 440	1 780	2 890
Total sources of capital funds	36 737	36 951	56 956	75 008	60 204	57 807	57 807	50 183	60 547	55 568
Financial position										
Total current assets	64 663	39 350	47 890	50 372	52 577	49 946	49 946	57 678	77 127	99 918
Total non current assets	524 817	426 945	470 885	457 584	499 833	499 833	499 833	539 349	548 715	583 917
Total current liabilities	39 631	34 696	57 805	29 991	30 091	30 091	30 091	32 011	34 003	35 633
Total non current liabilities	37 217	42 743	49 363	34 468	34 468	34 468	34 468	40 619	49 385	57 772
Community wealth/Equity	512 632	388 856	411 607	443 497	487 851	485 220	485 220	524 397	542 454	590 430
Cash flows										
Net cash from (used) operating	37 240	11 269	40 933	85 249	75 117	59 750	59 750	52 982	72 569	78 379
Net cash from (used) investing	(36 820)	(37 364)	(49 665)	(75 008)	(60 204)	(57 807)	(57 807)	(45 031)	(60 547)	(55 568)
Net cash from (used) financing	(1 277)	875	9 527	(4 671)	(2 753)	(2 536)	(2 536)	4 781	5 427	(1 520)
Cash/cash equivalents at the year end	31 030	5 810	6 606	13 570	20 160	5 217	7 407	17 732	35 181	56 472
Cash backing/surplus reconciliation										
Cash and investments available	33 324	6 341	6 676	15 700	22 290	10 000	10 000	22 732	40 181	61 472
Application of cash and investments	5 044	(2 597)	8 783	(11 766)	(8 236)	(16 872)	(16 872)	(9 186)	(10 140)	(10 394)
Balance - surplus (shortfall)	28 280	8 938	(2 107)	27 466	30 526	26 872	26 872	31 918	50 321	71 866
Asset management										
Asset register summary (WDV)	42 278	67 195	68 503	418	42 667	42 667	42 667	42 667	42 667	42 667
Depreciation & asset impairment	17 168	12 310	13 956	20 000	20 000	14 000	15 248	15 248	18 000	20 000
Renewal of Existing Assets	-	-	-	-	-	-	-	-	-	-
Repairs and Maintenance	7 055	5 948	5 778	10 051	5 046	5 046	7 968	7 968	9 255	10 551
Free services										
Cost of Free Basic Services provided	3 022	7 189	8 296	9 622	9 622	9 622	10 271	10 271	10 271	10 271
Revenue cost of free services provided	13 940	22 993	23 096	23 162	27 986	27 986	24 516	24 516	25 913	28 289
Households below minimum service level										
Water:	-	-	-	-	-	-	-	-	-	-
Sanitation/sew erage:	-	-	-	-	-	-	-	-	-	-
Energy:	2	2	1	1	1	1	1	1	1	1
Refuse:	-	-	-	-	-	-	-	-	-	-

Explanatory notes to MBRR Table A1 - Budget Summary

1. Table A1 is a budget summary and provides a concise overview of the Municipality budget from all of the major financial perspectives (operating, capital expenditure, financial position, cash flow, and MFMA funding compliance).
2. The table provides an overview of the amounts approved by Council for operating performance, resources deployed to capital expenditure, financial position, cash and funding compliance, as well as the municipality's commitment to eliminating basic service delivery backlogs.
3. Financial management reforms emphasises the importance of the municipal budget being funded. This requires the simultaneous assessment of the Financial Performance, Financial Position and Cash Flow Budgets, along with the Capital Budget. The Budget Summary provides the key information in this regard:
 - a. The operating surplus/deficit (after Total Expenditure) is positive over the MTREF
 - b. Capital expenditure is balanced by capital funding sources, of which
 - i. Transfers recognised is reflected on the Financial Performance Budget;
 - ii. Borrowing is incorporated in the net cash from financing on the Cash Flow Budget
 - iii. Internally generated funds is financed from a combination of the current operating surplus and accumulated cash-backed surpluses from previous years. The amount is incorporated in the Net cash from investing on the Cash Flow Budget. The fact that the municipality's cash flow remains positive, and is improving indicates that the necessary cash resources are available to fund the Capital Budget.

Table 7 MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

WC012 Cederberg - Table A2 Budgeted Financial Performance (revenue and expenditure by standard classification)

Standard Classification Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1									
Revenue - Standard										
<i>Governance and administration</i>		44 194	35 214	96 130	42 815	39 135	35 879	45 562	42 962	45 550
Executive and council		2 972	2 908	28 752	1 756	1 396	1 756	2 036	2 240	2 464
Budget and treasury office		35 138	26 358	60 426	39 759	35 862	32 592	36 833	39 007	41 257
Corporate services		6 084	5 948	6 952	1 300	1 877	1 531	6 693	1 716	1 830
<i>Community and public safety</i>		37 376	19 923	4 117	10 277	23 214	28 271	14 343	14 069	14 328
Community and social services		346	1 626	4 117	9 548	22 485	28 271	14 343	14 069	14 328
Sport and recreation		2 909	2 948	-	729	729	-	-	-	-
Public safety		4 867	4 690	-	-	-	-	-	-	-
Housing		29 241	10 606	-	-	-	-	-	-	-
Health		13	53	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		6 038	8 810	21 255	1 108	1 241	495	1 101	1 146	1 193
Planning and development		688	3 647	-	355	355	439	355	376	399
Road transport		5 350	5 163	21 255	753	886	56	746	769	794
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		80 278	113 822	78 066	112 037	111 807	111 813	126 418	145 514	155 976
Electricity		44 202	51 293	55 874	69 655	67 433	66 589	70 709	87 721	92 734
Water		22 222	39 971	11 943	24 182	23 391	24 241	29 981	29 557	32 304
Waste water management		7 400	14 808	5 456	10 054	11 628	11 966	13 457	14 981	16 669
Waste management		6 454	7 750	4 793	8 146	9 355	9 016	12 271	13 255	14 270
<i>Other</i>	4	64	59	-	-	-	-	-	-	-
Total Revenue - Standard	2	167 950	177 828	199 568	166 237	175 397	176 458	187 424	203 691	217 047
Expenditure - Standard										
<i>Governance and administration</i>		39 159	42 173	69 174	58 220	63 609	60 178	57 635	61 680	65 469
Executive and council		12 853	14 247	8 404	9 014	9 202	7 803	8 805	9 260	9 697
Budget and treasury office		15 605	17 508	42 094	24 948	29 036	28 772	30 505	33 176	35 589
Corporate services		10 701	10 418	18 676	24 258	25 371	23 603	18 325	19 244	20 183
<i>Community and public safety</i>		32 573	61 451	21 887	20 845	19 597	17 846	21 411	22 460	23 674
Community and social services		2 181	1 839	20 864	20 845	19 597	17 846	21 411	22 460	23 674
Sport and recreation		7 034	6 862	1 023	-	-	-	-	-	-
Public safety		3 727	49 492	-	-	-	-	-	-	-
Housing		19 265	2 043	-	-	-	-	-	-	-
Health		366	1 215	-	-	-	-	-	-	-
<i>Economic and environmental services</i>		10 539	15 205	4 459	15 451	17 349	20 439	7 117	8 815	9 500
Planning and development		2 321	7 951	2 244	2 643	3 149	7 360	2 643	2 800	2 913
Road transport		8 218	7 254	2 215	12 808	14 200	13 079	4 474	6 015	6 587
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		73 137	60 025	62 219	78 581	75 928	69 962	101 238	108 475	113 339
Electricity		42 063	43 625	47 831	56 101	57 821	56 413	65 322	72 102	75 318
Water		15 154	6 675	10 513	13 016	8 067	5 983	23 161	21 767	23 311
Waste water management		9 860	6 575	3 180	3 244	3 917	3 011	5 385	6 832	6 573
Waste management		6 060	3 150	695	6 220	6 123	4 555	7 370	7 773	8 137
<i>Other</i>	4	453	463	20 737	-	-	-	-	-	-
Total Expenditure - Standard	3	155 861	179 317	178 476	173 097	176 483	168 425	187 401	201 430	211 983
Surplus/(Deficit) for the year		12 089	(1 489)	21 092	(6 860)	(1 086)	8 033	23	2 260	5 065

Explanatory notes to MBRR Table A2 - Budgeted Financial Performance (revenue and expenditure by standard classification)

- Table A2 is a view of the budgeted financial performance in relation to revenue and expenditure per standard classification

Table 8 MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

WC012 Cederberg - Table A3 Budgeted Financial Performance (revenue and expenditure by municipal vote)

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand										
Revenue by Vote	1									
Council General		1 038	780	–	1 756	1 396	1 756	2 036	2 240	2 464
Office of Municipal Manager		2 393	2 183	28 752	–	–	–	–	–	–
Financial Services		35 138	36 763	60 426	39 759	35 862	32 592	36 833	39 007	41 257
Community Development Services		37 051	19 100	3 919	10 277	23 214	28 271	14 343	14 069	14 328
Corporate & Strategic Services		7 819	8 262	6 952	1 300	1 877	1 531	6 693	1 716	1 830
Engineering & Planning Services		84 511	110 740	95 402	113 145	113 048	112 308	127 519	146 660	157 169
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Revenue by Vote	2	167 950	177 828	195 451	166 237	175 397	176 458	187 424	203 691	217 047
Expenditure by Vote to be appropriated	1									
Council General		15 381	6 069	4 363	4 424	4 612	3 741	4 721	4 959	5 199
Office of Municipal Manager		6 350	10 487	4 041	4 590	4 590	4 063	4 084	4 301	4 498
Financial Services		15 975	18 226	42 094	24 948	29 036	28 772	30 505	33 176	35 589
Community Development Services		30 426	31 489	42 624	20 845	19 597	17 846	21 411	22 460	23 674
Corporate & Strategic Services		12 643	22 212	18 676	24 258	25 371	23 603	18 325	19 244	20 183
Engineering & Planning Services		75 086	90 834	66 678	94 032	93 277	90 401	108 355	117 290	122 840
Vote 7 - [NAME OF VOTE 7]		–	–	–	–	–	–	–	–	–
Vote 8 - [NAME OF VOTE 8]		–	–	–	–	–	–	–	–	–
Vote 9 - [NAME OF VOTE 9]		–	–	–	–	–	–	–	–	–
Vote 10 - [NAME OF VOTE 10]		–	–	–	–	–	–	–	–	–
Vote 11 - [NAME OF VOTE 11]		–	–	–	–	–	–	–	–	–
Vote 12 - [NAME OF VOTE 12]		–	–	–	–	–	–	–	–	–
Vote 13 - [NAME OF VOTE 13]		–	–	–	–	–	–	–	–	–
Vote 14 - [NAME OF VOTE 14]		–	–	–	–	–	–	–	–	–
Vote 15 - [NAME OF VOTE 15]		–	–	–	–	–	–	–	–	–
Total Expenditure by Vote	2	155 861	179 317	178 476	173 097	176 483	168 425	187 401	201 430	211 983
Surplus/(Deficit) for the year	2	12 089	(1 489)	16 975	(6 860)	(1 086)	8 033	23	2 260	5 065

Explanatory notes to MBRR Table A3 - Budgeted Financial Performance (revenue and expenditure by municipal vote)

1. Table A3 is a view of the budgeted financial performance in relation to the revenue and expenditure per municipal vote. This table facilitates the view of the budgeted operating performance in relation to the organisational structure of the Municipality

Table 9 MBRR Table A4 - Budgeted Financial Performance (revenue and expenditure)

WC012 Cederberg - Table A4 Budgeted Financial Performance (revenue and expenditure)

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Revenue By Source											
Property rates	2	22 293	24 031	27 130	30 199	29 169	29 735	29 735	32 354	34 296	36 353
Property rates - penalties & collection charges		—	—	—	—	—	—	—	—	—	—
Service charges - electricity revenue	2	42 152	48 856	52 537	56 429	56 444	56 825	56 825	62 524	66 902	70 581
Service charges - water revenue	2	8 888	9 459	9 282	15 716	12 851	13 221	13 221	18 378	20 126	21 862
Service charges - sanitation revenue	2	4 877	5 518	5 883	5 011	5 135	5 166	5 166	6 637	7 479	8 417
Service charges - refuse revenue	2	3 442	3 341	3 232	4 171	4 171	4 154	4 154	6 552	6 962	7 350
Service charges - other		—	—	—	—	—	—	—	—	—	—
Rental of facilities and equipment		3 038	2 745	2 826	3 417	3 412	3 141	3 141	3 332	3 531	3 743
Interest earned - external investments		2 290	1 474	676	709	321	273	273	289	307	325
Interest earned - outstanding debtors		1 996	2 283	2 712	2 570	2 570	2 427	2 427	2 573	2 727	2 891
Dividends received		—	—	—	—	—	—	—	—	—	—
Fines		4 308	3 337	1 746	1 859	1 105	1 250	1 250	1 326	1 406	1 490
Licences and permits		—	764	819	—	—	—	—	—	—	—
Agency services		1 700	972	1 053	1 778	1 989	1 854	1 854	1 966	2 084	2 209
Transfers recognised - operational		42 385	37 019	34 069	43 033	56 609	56 609	56 609	44 510	55 842	59 676
Other revenue	2	1 334	9 372	11 444	1 345	1 622	1 803	1 803	1 384	2 028	2 150
Gains on disposal of PPE		—	—	—	—	—	—	—	5 600	—	—
Total Revenue (excluding capital transfers and contributions)		138 703	149 171	153 408	166 237	175 398	176 459	176 459	187 425	203 690	217 048
Expenditure By Type											
Employee related costs	2	46 010	57 587	58 230	63 237	61 139	59 412	59 412	66 683	70 017	73 518
Remuneration of councillors		3 285	3 569	3 457	3 794	3 924	3 923	3 923	4 451	4 674	4 908
Debt impairment	3	3 641	8 228	3 331	4 500	4 500	4 500	4 500	8 000	9 500	11 150
Depreciation & asset impairment	2	17 168	12 310	13 956	20 000	20 000	14 000	14 000	15 248	18 000	20 000
Finance charges		3 106	3 220	3 649	1 700	4 166	4 166	4 166	4 320	4 571	4 666
Bulk purchases	2	35 460	43 423	50 436	50 000	51 800	51 800	51 800	55 000	58 190	59 400
Other materials	8	7 056	5 948	5 778	—	—	—	—	—	—	—
Contracted services		—	—	—	—	—	—	—	—	—	—
Transfers and grants		—	—	—	—	—	—	—	—	—	—
Other expenditure	4, 5	19 071	28 924	39 004	29 866	30 955	30 625	30 625	33 700	36 479	38 342
Loss on disposal of PPE		454	2 037	635	—	—	—	—	—	—	—
Total Expenditure		135 251	165 246	178 476	173 097	176 484	168 426	168 426	187 402	201 430	211 983
Surplus/(Deficit)											
Transfers recognised - capital		3 452	(16 075)	(25 068)	(6 860)	(1 086)	8 033	8 033	23	2 260	5 065
Contributions recognised - capital	6	29 247	28 658	46 160	70 008	48 823	48 823	48 823	40 902	49 387	49 847
Contributed assets		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after capital transfers & contributions		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Taxation		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) after taxation		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Attributable to minorities		—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) attributable to municipality		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912
Share of surplus/ (deficit) of associate	7	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit) for the year		32 699	12 583	21 092	63 148	47 737	56 856	56 856	40 925	51 647	54 912

Explanatory notes to Table A4 - Budgeted Financial Performance (revenue and expenditure)

1. Total revenue is R187 million in 2014/15 and escalates to R 203 million by 2015/2016
2. Revenue to be generated from property rates is R32 million in the 2014/15 financial year and increases to R34 million by 2015/16 which represents 18 per cent of the operating revenue base
3. Services charges relating to electricity, water, sanitation and refuse removal constitutes the biggest component of the revenue basket of the municipality totaling **R94** million for the **2014/2015** financial year and increasing to R101 million by 2015/16

4. Transfers recognised – operating includes the local government equitable share and other operating grants from national and provincial government. It needs to be noted that in real terms the grants receipts from national government are growing rapidly over the MTREF.

Figure 1 Expenditure by major type

5. Bulk purchases have significantly increased over the 2014/15 to 2016/17 period escalating from R 55 million to R 60 million. These increases can be attributed to the substantial increase in the cost of bulk electricity from Eskom.
6. Employee related costs and bulk purchases are the main cost drivers within the municipality and alternative operational gains and efficiencies will have to be identified to lessen the impact of wage and bulk tariff increases in future years.

Table 10 MBRR Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

Explanatory notes to Table A5 - Budgeted Capital Expenditure by vote, standard classification and funding source

1. Table A5 is a breakdown of the capital programme in relation to capital expenditure by municipal vote (multi-year and single-year appropriations); capital expenditure by standard classification; and the funding sources necessary to fund the capital budget, including information on capital transfers from national and provincial departments.

WC012 Cederberg - Table A5 Budgeted Capital Expenditure by vote, standard classification and funding

Vote Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand	1										
Capital expenditure - Vote											
Multi-year expenditure - to be appropriated	2										
Council General		-	-	-	-	-	-	-	-	-	-
Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-
Community Development Services		-	-	-	-	-	-	-	2 150	16 496	22 658
Corporate & Strategic Services		-	-	-	-	-	-	-	300	300	300
Engineering & Planning Services		-	-	-	-	-	-	-	27 225	27 098	14 297
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	7	-	-	-	-	-	-	-	29 675	43 894	37 255
Single-year expenditure - to be appropriated	2										
Council General		226	275	640	525	205	205	205	250	300	450
Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-
Financial Services		104	1 000	535	30	15	15	15	30	250	70
Community Development Services		1 207	9 842	9 586	21 793	3 418	3 418	3 418	13 701	855	595
Corporate & Strategic Services		233	1 199	1 925	560	288	288	288	630	375	375
Engineering & Planning Services		34 967	24 635	44 270	52 100	56 278	53 881	53 881	5 897	14 873	16 823
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total		36 737	36 951	56 956	75 008	60 204	57 807	57 807	20 508	16 653	18 313
Total Capital Expenditure - Vote		36 737	36 951	56 956	75 008	60 204	57 807	57 807	50 183	60 547	55 568
Capital Expenditure - Standard											
Governance and administration		563	2 474	3 100	1 115	508	508	508	1 210	1 225	1 195
Executive and council		226	275	640	525	205	205	205	250	300	450
Budget and treasury office		104	1 000	535	30	15	15	15	30	250	70
Corporate services		233	1 199	1 925	560	288	288	288	630	375	375
Community and public safety		1 207	9 842	9 586	21 793	3 418	3 418	3 418	15 851	17 351	23 253
Community and social services		23	111	180	260	260	260	260	4 505	2 000	-
Sport and recreation		374	932	1 023	4 263	3 158	3 158	3 158	3 866	855	595
Public safety		810	135	-	-	-	-	-	-	-	-
Housing		-	8 664	8 383	17 270	-	-	-	7 481	14 496	22 658
Health		-	-	-	-	-	-	-	-	-	-
Economic and environmental services		12 514	3 677	3 650	6 625	6 661	6 661	6 661	5 476	2 283	2 120
Planning and development		629	351	-	-	-	-	-	-	-	-
Road transport		11 885	3 326	3 650	6 625	6 661	6 661	6 661	5 476	2 283	2 120
Environmental protection		-	-	-	-	-	-	-	-	-	-
Trading services		22 453	20 958	40 620	45 475	49 617	47 220	47 220	27 166	39 583	27 515
Electricity		2 364	552	5 380	3 823	8 800	8 800	8 800	6 000	9 500	4 500
Water		9 815	11 162	22 751	19 850	28 955	28 058	28 058	4 000	5 975	-
Waste water management		8 676	6 226	12 489	20 302	10 362	10 362	10 362	15 666	22 608	23 015
Waste management		1 598	3 018	-	1 500	1 500	-	-	1 500	1 500	-
Other		-	-	-	-	-	-	-	480	105	1 485
Total Capital Expenditure - Standard	3	36 737	36 951	56 956	75 008	60 204	57 807	57 807	50 183	60 547	55 568
Funded by:											
National Government		19 719	23 350	42 192	52 363	48 368	48 368	48 368	31 271	32 891	27 190
Provincial Government		9 251	5 193	3 967	17 645	455	455	455	9 682	16 496	22 658
District Municipality		-	-	-	-	-	-	-	-	-	-
Other transfers and grants		278	157	-	-	-	-	-	-	-	-
Transfers recognised - capital	4	29 248	28 700	46 160	70 008	48 823	48 823	48 823	40 953	49 387	49 848
Public contributions & donations	5	-	-	-	-	-	-	-	-	-	-
Borrowing	6	847	-	2 500	-	9 568	7 171	7 171	7 790	9 380	2 830
Internally generated funds		6 642	8 251	8 296	5 000	1 813	1 813	1 813	1 440	1 780	2 890
Total Capital Funding	7	36 737	36 951	56 956	75 008	60 204	57 807	57 807	50 183	60 547	55 568

Table 11 MBRR Table A6 - Budgeted Financial Position

WC012 Cederberg - Table A6 Budgeted Financial Position

Description		Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
R thousand			Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
ASSETS												
Current assets												
Cash			18 324	6 341	6 676	10 700	17 290	5 000	5 000	17 732	35 181	56 472
Call investment deposits	1		15 000	–	–	5 000	5 000	5 000	5 000	5 000	5 000	5 000
Consumer debtors	1		25 442	29 420	35 597	34 672	30 287	39 946	39 946	34 946	36 946	38 446
Other debtors			2 551	382	2 347	–	–	–	–	–	–	–
Current portion of long-term receivables			66	68	389	–	–	–	–	–	–	–
Inv entry	2		3 280	3 139	2 882	–	–	–	–	–	–	–
Total current assets			64 663	39 350	47 890	50 372	52 577	49 946	49 946	57 678	77 127	99 918
Non current assets												
Long-term receivables			–	–	–	–	–	–	–	–	–	–
Inv estments			–	–	–	–	–	–	–	–	–	–
Inv estment property			41 952	66 510	67 942	–	41 941	41 941	41 941	41 941	41 941	41 941
Inv estment in Associate			–	–	–	–	–	–	–	–	–	–
Property, plant and equipment	3		482 539	359 750	402 382	457 166	457 166	457 166	457 166	496 682	506 048	541 250
Agricultural			–	–	–	–	–	–	–	–	–	–
Biological			–	–	–	–	–	–	–	–	–	–
Intangible			326	685	561	418	726	726	726	726	726	726
Other non-current assets			–	–	–	–	–	–	–	–	–	–
Total non current assets			524 817	426 945	470 885	457 584	499 833	499 833	499 833	539 349	548 715	583 917
TOTAL ASSETS			589 480	466 295	518 775	507 956	552 410	549 779	549 779	597 027	625 842	683 835
LIABILITIES												
Current liabilities												
Bank overdraft	1		–	–	–	–	–	–	–	–	–	–
Borrowing	4		–	2 558	17 620	–	–	–	–	–	–	–
Consumer deposits			1 209	1 286	–	1 290	1 390	1 390	1 390	1 590	1 790	1 990
Trade and other payables	4		31 377	23 132	40 185	28 701	28 701	28 701	28 701	30 421	32 213	33 643
Provisions			7 045	7 720	–	–	–	–	–	–	–	–
Total current liabilities			39 631	34 696	57 805	29 991	30 091	30 091	30 091	32 011	34 003	35 633
Non current liabilities												
Borrowing			8 354	8 687	17 436	22 959	22 959	22 959	22 959	27 959	35 459	42 959
Provisions			28 863	34 056	31 927	11 509	11 509	11 509	11 509	12 660	13 926	14 813
Total non current liabilities			37 217	42 743	49 363	34 468	34 468	34 468	34 468	40 619	49 385	57 772
TOTAL LIABILITIES			76 848	77 439	107 168	64 459	64 559	64 559	64 559	72 630	83 388	93 405
NET ASSETS			512 632	388 856	411 607	443 497	487 851	485 220	485 220	524 397	542 454	590 430
COMMUNITY WEALTH/EQUITY												
Accumulated Surplus/(Deficit)			507 632	383 856	406 607	438 127	482 481	479 850	479 850	519 027	537 084	585 060
Reserves	4		5 000	5 000	5 000	5 370	5 370	5 370	5 370	5 370	5 370	5 370
Minorities' interests			–	–	–	–	–	–	–	–	–	–
TOTAL COMMUNITY WEALTH/EQUITY			512 632	388 856	411 607	443 497	487 851	485 220	485 220	524 397	542 454	590 430

Explanatory notes to Table A6 - Budgeted Financial Position

1. Table A6 is consistent with international standards of good financial management practice, and improves understandability for councilors and management of the impact of the budget on the statement of financial position (balance sheet).
2. This format of presenting the statement of financial position is aligned to GRAP1, which is generally aligned to the international version which presents Assets less Liabilities as “accounting” Community Wealth. The order of items within each group illustrates items in order of liquidity; i.e. assets readily converted to cash, or liabilities immediately required to be met from cash, appear first.

Table 12 MBRR Table A7 - Budgeted Cash Flow Statement

WC012 Cederberg - Table A7 Budgeted Cash Flows

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
CASH FLOW FROM OPERATING ACTIVITIES											
Receipts											
Ratepayers and other		88 453	95 550	98 207	117 526	116 311	114 865	114 865	124 244	134 339	142 536
Government - operating	1	36 589	36 133	33 569	43 033	56 609	56 609	56 609	44 510	55 842	59 676
Government - capital	1	29 248	28 656	46 160	70 008	48 823	48 823	48 823	40 902	49 387	49 847
Interest		4 285	3 757	3 387	3 279	2 891	1 969	1 969	2 604	2 760	2 926
Dividends		—	—	—	—	—	—	—	—	—	—
Payments											
Suppliers and employees		(118 229)	(149 607)	(136 740)	(146 897)	(147 817)	(160 862)	(160 862)	(157 478)	(167 855)	(174 662)
Finance charges		(3 106)	(3 220)	(3 649)	(1 700)	(1 700)	(1 654)	(1 654)	(1 800)	(1 904)	(1 944)
Transfers and Grants	1	—	—	—	—	—	—	—	—	—	—
NET CASH FROM/(USED) OPERATING ACTIVITIES		37 240	11 269	40 933	85 249	75 117	59 750	59 750	52 982	72 569	78 379
CASH FLOWS FROM INVESTING ACTIVITIES											
Receipts											
Proceeds on disposal of PPE		—	111	—	—	—	—	—	5 152	—	—
Decrease (Increase) in non-current debtors		—	—	—	—	—	—	—	—	—	—
Decrease (increase) other non-current receivables		—	—	—	—	—	—	—	—	—	—
Decrease (increase) in non-current investments		—	—	—	—	—	—	—	—	—	—
Payments											
Capital assets		(36 820)	(37 475)	(49 665)	(75 008)	(60 204)	(57 807)	(57 807)	(50 183)	(60 547)	(55 568)
NET CASH FROM/(USED) INVESTING ACTIVITIES		(36 820)	(37 364)	(49 665)	(75 008)	(60 204)	(57 807)	(57 807)	(45 031)	(60 547)	(55 568)
CASH FLOWS FROM FINANCING ACTIVITIES											
Receipts											
Short term loans		—	—	—	—	—	—	—	—	—	—
Borrowing long term/refinancing		223	3 032	12 000	—	—	—	—	7 790	9 380	2 830
Increase (decrease) in consumer deposits		97	77	77	—	—	—	—	—	—	—
Payments											
Repayment of borrowing		(1 597)	(2 234)	(2 550)	(4 671)	(2 753)	(2 536)	(2 536)	(3 009)	(3 953)	(4 350)
NET CASH FROM/(USED) FINANCING ACTIVITIES		(1 277)	875	9 527	(4 671)	(2 753)	(2 536)	(2 536)	4 781	5 427	(1 520)
NET INCREASE/ (DECREASE) IN CASH HELD		(857)	(25 220)	796	5 570	12 160	(594)	(594)	12 732	17 449	21 291
Cash/cash equivalents at the year begin:	2	31 887	31 030	5 810	8 000	8 000	5 810	8 000	5 000	17 732	35 181
Cash/cash equivalents at the year end:	2	31 030	5 810	6 606	13 570	20 160	5 217	7 407	17 732	35 181	56 472

Explanatory notes to Table A7 - Budgeted Cash Flow Statement

1. The budgeted cash flow statement is the first measurement in determining if the budget is funded.
2. It shows the expected level of cash in-flow versus cash out-flow that is likely to result from the implementation of the budget.
3. Cash and cash equivalents totals R17 million as at the end of the 2014/15 financial year and escalates to R 56 million by 2016/17

Table 13 MBRR Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

WC012 Cederberg - Table A8 Cash backed reserves/accumulated surplus reconciliation

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand											
Cash and investments available											
Cash/cash equivalents at the year end	1	31 030	5 810	6 606	13 570	20 160	5 217	7 407	17 732	35 181	56 472
Other current investments > 90 days		2 294	531	70	2 130	2 130	4 784	2 594	5 000	5 000	5 000
Non current assets - Investments	1	-	-	-	-	-	-	-	-	-	-
Cash and investments available:		33 324	6 341	6 676	15 700	22 290	10 000	10 000	22 732	40 181	61 472
Application of cash and investments											
Unspent conditional transfers		5 719	1 650	1 124	-	-	-	-	-	-	-
Unspent borrowing		-	-	-	-	-	-	-	-	-	-
Statutory requirements	2	-	-	-	-	-	-	-	-	-	-
Other working capital requirements	3	(675)	(4 247)	7 658	(11 766)	(8 236)	(16 872)	(16 872)	(9 186)	(10 140)	(10 394)
Other provisions		-	-	-	-	-	-	-	-	-	-
Long term investments committed	4	-	-	-	-	-	-	-	-	-	-
Reserves to be backed by cash/investments	5	-	-	-	-	-	-	-	-	-	-
Total Application of cash and investments:		5 044	(2 597)	8 783	(11 766)	(8 236)	(16 872)	(16 872)	(9 186)	(10 140)	(10 394)
Surplus(shortfall)		28 280	8 938	(2 107)	27 466	30 526	26 872	26 872	31 918	50 321	71 866

Explanatory notes to Table A8 - Cash Backed Reserves/Accumulated Surplus Reconciliation

1. The cash backed reserves/accumulated surplus reconciliation is aligned to the requirements of MFMA Circular 42 – Funding a Municipal Budget.
2. In essence the table evaluates the funding levels of the budget by firstly forecasting the cash and investments at year end and secondly reconciling the available funding to the liabilities/commitments that exist.
3. The outcome of this exercise would either be a surplus or deficit. A deficit would indicate that the applications exceed the cash and investments available and would be indicative of non-compliance with the MFMA requirements that the municipality's budget must be "funded".

Table 26 MBRR Table A9 - Asset Management

WC012 Cederberg - Table A9 Asset Management

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
CAPITAL EXPENDITURE										
Total New Assets	1	36 737	36 951	56 956	75 008	60 204	60 204	50 183	60 547	55 568
Infrastructure - Road transport		7 750	7 286	6 250	6 627	6 663	6 663	5 476	2 283	2 120
Infrastructure - Electricity		2 364	5 316	5 300	3 623	8 600	8 600	6 000	9 500	4 500
Infrastructure - Water		9 815	7 426	37 498	20 500	31 698	31 698	4 000	5 975	-
Infrastructure - Sanitation		8 676	9 590	1 000	18 033	6 541	6 541	21 356	22 608	23 015
Infrastructure - Other		1 598	-	750	-	-	-	480	106	1 485
Infrastructure		30 203	29 618	50 798	48 783	53 502	53 502	37 312	40 471	37 120
Community		1 536	959	2 616	5 564	4 769	4 769	3 145	3 440	1 195
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	17 270	-	-	7 481	14 496	22 658
Other assets		4 764	5 850	3 542	3 401	1 933	1 933	2 245	2 140	595
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		234	524	-	-	-	-	-	-	-
Total Renewal of Existing Assets	2	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		-	-	-	-	-	-	-	-	-
Total Capital Expenditure	4	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		7 750	7 286	6 250	6 627	6 663	6 663	5 476	2 283	2 120
Infrastructure - Electricity		2 364	5 316	5 300	3 623	8 600	8 600	6 000	9 500	4 500
Infrastructure - Water		9 815	7 426	37 498	20 500	31 698	31 698	4 000	5 975	-
Infrastructure - Sanitation		8 676	9 590	1 000	18 033	6 541	6 541	21 356	22 608	23 015
Infrastructure - Other		1 598	-	750	-	-	-	480	106	1 485
Infrastructure		30 203	29 618	50 798	48 783	53 502	53 502	37 312	40 471	37 120
Community		1 536	959	2 616	5 564	4 769	4 769	3 145	3 440	1 195
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	17 270	-	-	7 481	14 496	22 658
Other assets		4 764	5 850	3 542	3 401	1 933	1 933	2 245	2 140	595
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		234	524	-	-	-	-	-	-	-
TOTAL CAPITAL EXPENDITURE - Asset class	2	36 737	36 951	56 956	75 008	60 204	60 204	50 183	60 547	55 568
ASSET REGISTER SUMMARY - PPE (WDV)	5	-	-	-	-	-	-	-	-	-
Infrastructure - Road transport		-	-	-	-	-	-	-	-	-
Infrastructure - Electricity		-	-	-	-	-	-	-	-	-
Infrastructure - Water		-	-	-	-	-	-	-	-	-
Infrastructure - Sanitation		-	-	-	-	-	-	-	-	-
Infrastructure - Other		-	-	-	-	-	-	-	-	-
Infrastructure		-	-	-	-	-	-	-	-	-
Community		-	-	-	-	-	-	-	-	-
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		41 952	66 510	67 942	-	41 941	41 941	41 941	41 941	41 941
Other assets		-	-	-	-	-	-	-	-	-
Agricultural Assets		-	-	-	-	-	-	-	-	-
Biological assets		-	-	-	-	-	-	-	-	-
Intangibles		326	685	561	418	726	726	726	726	726
TOTAL ASSET REGISTER SUMMARY - PPE (WDV)	5	42 278	67 195	68 503	418	42 667	42 667	42 667	42 667	42 667
EXPENDITURE OTHER ITEMS										
Depreciation & asset impairment		17 168	12 310	13 956	20 000	20 000	14 000	15 248	18 000	20 000
Repairs and Maintenance by Asset Class	3	7 055	5 948	5 778	10 061	5 046	5 046	7 968	9 255	10 551
Infrastructure - Road transport		861	921	938	1 710	983	983	1 435	1 762	1 967
Infrastructure - Electricity		819	1 411	610	770	670	670	600	630	662
Infrastructure - Water		820	412	1 480	3 566	566	566	3 105	3 322	3 890
Infrastructure - Sanitation		440	471	535	1 189	1 047	1 047	805	1 022	1 040
Infrastructure - Other		305	327	125	311	406	406	405	410	415
Infrastructure		3 245	3 542	3 688	7 546	3 672	3 672	6 350	7 146	7 974
Community		301	322	120	1 225	643	643	440	661	680
Heritage assets		-	-	-	-	-	-	-	-	-
Investment properties		-	-	-	-	-	-	-	-	-
Other assets		3 509	2 084	1 970	1 280	731	731	1 178	1 448	1 898
TOTAL EXPENDITURE OTHER ITEMS	6, 7	24 223	18 258	19 734	30 051	25 046	19 046	23 216	27 255	30 551
Renewal of Existing Assets as % of total capex		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
Renewal of Existing Assets as % of deprecn"		0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%
R&M as a % of PPE		1.5%	1.7%	1.4%	2.2%	1.1%	1.1%	1.6%	1.8%	1.9%
Renewal and R&M as a % of PPE		17.0%	9.0%	8.0%	2405.0%	12.0%	12.0%	19.0%	22.0%	25.0%

Explanatory notes to Table A9 - Asset Management

- Table A9 provides an overview of municipal capital allocations to building new assets and the renewal of existing assets, as well as spending on repairs and maintenance by asset

Table 14 MBRR Table A10 - Basic Service Delivery Measurement

WC012 Cederberg - Table A10 Basic service delivery measurement

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework		
		Outcome	Outcome	Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Household service targets	1									
Water:										
Piped water inside dwelling		5 489	6 139	6 453	6 967	6 967	6 967	7 367	7 467	8 214
Piped water inside yard (but not in dwelling)		154	74	74	74	74	74	79	79	79
Using public tap (at least min.service level)	2	1 482	1 157	1 226	1 295	1 295	1 295	1 382	1 469	1 616
Other water supply (at least min.service level)	4	-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		7 125	7 370	7 753	8 336	8 336	8 336	8 828	9 015	9 909
Using public tap (< min.service level)	3	-	-	-	-	-	-	-	-	-
Other water supply (< min.service level)	4	-	-	-	-	-	-	-	-	-
No water supply		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	7 125	7 370	7 753	8 336	8 336	8 336	8 828	9 015	9 909
Sanitation/sewerage:										
Flush toilet (connected to sewerage)		6 771	7 185	7 392	5 787	7 016	7 016	7 416	7 516	8 268
Flush toilet (with septic tank)		354	354	354	354	354	354	378	378	378
Chemical toilet		-	-	-	-	-	-	-	-	-
Pit toilet (ventilated)		-	-	-	-	-	-	-	-	-
Other toilet provisions (> min.service level)		-	-	-	-	-	-	-	-	-
<i>Minimum Service Level and Above sub-total</i>		7 125	7 539	7 746	6 141	7 370	7 370	7 794	7 894	8 646
Bucket toilet		-	-	-	-	-	-	-	-	-
Other toilet provisions (< min.service level)		-	-	-	-	-	-	-	-	-
No toilet provisions		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	7 125	7 539	7 746	6 141	7 370	7 370	7 794	7 894	8 646
Energy:										
Electricity (at least min.service level)		944	1 134	1 400	1 600	1 325	1 325	1 830	1 900	2 090
Electricity - prepaid (min.service level)		4 100	4 816	5 400	6 021	5 719	5 719	6 110	6 200	6 820
<i>Minimum Service Level and Above sub-total</i>		5 044	5 950	6 800	7 621	7 044	7 044	7 940	8 100	8 910
Electricity (< min.service level)		2 081	1 563	1 439	1 315	1 315	1 315	1 404	1 404	1 404
Electricity - prepaid (< min.service level)		-	-	-	-	-	-	-	-	-
Other energy sources		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		2 081	1 563	1 439	1 315	1 315	1 315	1 404	1 404	1 404
Total number of households	5	7 125	7 513	8 239	8 936	8 359	8 359	9 344	9 504	10 314
Refuse:										
Removed at least once a week		7 125	7 287	7 355	5 831	7 419	5 831	7 419	7 519	8 271
<i>Minimum Service Level and Above sub-total</i>		7 125	7 287	7 355	5 831	7 419	5 831	7 419	7 519	8 271
Removed less frequently than once a week		-	-	-	-	-	-	-	-	-
Using communal refuse dump		-	-	-	-	-	-	-	-	-
Using own refuse dump		-	-	-	-	-	-	-	-	-
Other rubbish disposal		-	-	-	-	-	-	-	-	-
No rubbish disposal		-	-	-	-	-	-	-	-	-
<i>Below Minimum Service Level sub-total</i>		-	-	-	-	-	-	-	-	-
Total number of households	5	7 125	7 287	7 355	5 831	7 419	5 831	7 419	7 519	8 271
Households receiving Free Basic Service	7									
Water (6 kilolitres per household per month)		1 739	1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100
Sanitation (free minimum level service)		1 739	1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100
Electricity/other energy (50kwh per household per month)		1 739	1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100
Refuse (removed at least once a week)		1 739	1 839	2 194	2 100	2 100	2 100	2 100	2 100	2 100
Cost of Free Basic Services provided (R'000)	8									
Water (6 kilolitres per household per month)		187	394	414	435	435	435	464	464	464
Sanitation (free sanitation service)		890	1 813	1 931	2 056	2 056	2 056	2 195	2 195	2 195
Electricity/other energy (50kwh per household per month)		1 439	3 907	4 806	5 911	5 911	5 911	6 310	6 310	6 310
Refuse (removed once a week)		506	1 075	1 145	1 220	1 220	1 220	1 302	1 302	1 302
Total cost of FBS provided (minimum social package)		3 022	7 189	8 296	9 622	9 622	9 622	10 271	10 271	10 271
Highest level of free service provided										
Property rates (R value threshold)		15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000	15 000
Water (kilolitres per household per month)		6	6	6	6	6	6	6	6	6
Sanitation (kilolitres per household per month)		-	-	-	-	-	-	-	-	-
Sanitation (Rand per household per month)		89	101	107	114	114	114	122	122	122
Electricity (kwh per household per month)		50	50	50	50	50	50	53	53	53
Refuse (average litres per week)		-	-	-	-	-	-	-	-	-
Revenue cost of free services provided (R'000)	9									
Property rates (R15 000 threshold rebate)		562	705	762	823	823	823	878	878	878
Property rates (other exemptions, reductions and rebates)		-	-	-	-	16 350	16 350	16 382	17 365	19 102
Water		10 356	14 018	15 139	15 455	435	435	583	936	1 030
Sanitation		187	394	680	835	2 056	2 056	2 500	2 600	2 860
Electricity/other energy		890	1 813	1 931	2 400	5 911	5 911	1 800	2 013	2 214
Refuse		1 439	3 907	1 650	1 700	1 220	1 220	802	850	935
Municipal Housing - rental rebates		506	1 075	1 800	758	-	-	-	-	-
Housing - top structure subsidies		-	-	-	-	-	-	-	-	-
Other	6	-	1 081	1 134	1 191	1 191	1 191	1 271	1 271	1 271
Total revenue cost of free services provided (total social package)		13 940	22 993	23 096	23 162	27 986	27 986	24 516	25 913	28 289

Explanatory notes to Table A10 - Basic Service Delivery Measurement

- Table A10 provides an overview of service delivery levels, including backlogs (below minimum service level), for each of the main services.

Part 2 – Supporting Documentation

2.1 Overview of the annual budget process

Section 53 of the MFMA requires the Mayor of the municipality to provide general political guidance in the budget process and the setting of priorities that must guide the preparation of the budget. In addition Chapter 2 of the Municipal Budget and Reporting Regulations states that the Mayor of the municipality must establish a Budget Steering Committee to provide technical assistance to the Mayor in discharging the responsibilities set out in section 53 of the Act.

The Budget Steering Committee consists of the Municipal Manager and senior officials of the municipality meeting under the chairpersonship of the MMC for Finance.

The primary aims of the Budget Steering Committee is to ensure:

- that the process followed to compile the budget complies with legislation and good budget practices;
- that there is proper alignment between the policy and service delivery priorities set out in the Municipality IDP and the budget, taking into account the need to protect the financial sustainability of municipality;
- that the municipality's revenue and tariff setting strategies ensure that the cash resources needed to deliver services are available; and
- that the various spending priorities of the different municipal departments are properly evaluated and prioritised in the allocation of resources.

2.1.1 Budget Process Overview

In terms of section 21 of the MFMA the Mayor is required to table in Council ten months before the start of the new financial year (i.e. in August 2010) a time schedule that sets out the process to revise the IDP and prepare the budget.

The Mayor tabled in Council the required the IDP and budget time schedule on 30 August 2013. Key dates applicable to the process were:

There were no deviations from the key dates set out in the Budget Time Schedule tabled in Council.

2.1.2 Community Consultation

The draft 2014/15 MTREF as considered before Council on 31 March 2014 for community consultation was published on the municipality's website, and hard copies were made available at municipal notice boards and various libraries

All documents in the appropriate format (electronic and printed) were provided to National Treasury, and other national and provincial departments in accordance with section 23 of the MFMA, to provide an opportunity for them to make inputs.

-

2.2 Overview of alignment of annual budget with IDP

The Constitution mandates local government with the responsibility to exercise local developmental and cooperative governance. The eradication of imbalances in South African society can only be realized through a credible integrated developmental planning process.

Municipalities in South Africa need to utilise integrated development planning as a method to plan future development in their areas and so find the best solutions to achieve sound long-term development goals. A municipal IDP provides a five year strategic programme of action aimed at setting short, medium and long term strategic and budget priorities to create a development platform, which correlates with the term of office of the political incumbents. The plan aligns the resources and the capacity of a municipality to its overall development aims and guides the municipal budget. An IDP is therefore a key instrument which municipalities use to provide vision, leadership and direction to all those that have a role to play in the development of a municipal area. The IDP enables municipalities to make the best use of scarce resources and speed up service delivery.

Integrated developmental planning in the South African context is amongst others, an approach to planning aimed at involving the municipality and the community to jointly find the best solutions towards sustainable development. Furthermore, integrated development planning provides a strategic environment for managing and guiding all planning, development and decision making in the municipality.

It is important that the IDP developed by municipalities correlate with National and Provincial intent. It must aim to co-ordinate the work of local and other spheres of government in a coherent plan to improve the quality of life for all the people living in that area.

Table 15 MBRR Table SA4 - Reconciliation between the IDP strategic objectives and budgeted revenue

WC012 Cederberg - Supporting Table SA4 Reconciliation of IDP strategic objectives and budget (revenue)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Implement Strategies to Ensure that the municipality is financial viable	Financial Viability and Sustainability			35 138	36 763	33 400	39 759	35 862	32 592	36 833	39 007	41 257	
Sustainable Basic Service Delivery and infrastructure Development	Provision and maintenance of municipal Services			84 511	110 740	155 269	113 145	113 048	112 308	127 519	146 660	157 169	
	Meet Community services backlogs												
Good Governance,community Development and community participation	Provision of Democratic and accountable governance			1 038	780	1 650	1 756	1 396	1 756	2 036	2 240	2 464	
Mainstreaming sustainability and optimising resource efficiency				2 393	2 183		-	-					
	Improve internal processes,provide training and implement performance management processes			7 819	8 262	3 625	1 300	1 877	1 531	6 693	1 716	1 830	
Facilitate Economic Growth in the municipal area	Promotion of tourism, agriculture and economic development			37 051	19 101	5 624	10 277	23 214	28 271	14 344	14 069	14 328	
Allocations to other priorities				2									
Total Revenue (excluding capital transfers and contributions)				1	167 950	177 829	199 568	166 237	175 397	176 458	187 425	203 691	217 047

Table 16 MBRR Table SA5 - Reconciliation between the IDP strategic objectives and budgeted operating expenditure

WC012 Cederberg - Supporting Table SA5 Reconciliation of IDP strategic objectives and budget (operating expenditure)

Strategic Objective	Goal	Goal Code	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
				Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand													
Implement Strategies to Ensure that the municipality is financial viable	Financial Viability and Sustainability			49 295	61 156	38 566	24 948	29 036	28 772	30 505	33 176	35 589	
Sustainable Basic Service Delivery and infrastructure Development	Provision and maintenance of municipal Services			20 610	14 072	96 474	94 032	93 277	90 400	108 356	117 290	122 840	
	Meet Community services backlogs												
Mainstreaming sustainability and optimising resource efficiency	Improve internal processes,provide training and implement performance			26 581	36 909	22 719	28 682	29 983	27 344	23 046	24 203	25 382	
						-	-	-	-	-	-	-	
							-	-					
Good Governance,community Development and community participation	Provision of Democratic and accountable governance			23 915	23 758	-	4 590	4 590	4 063	4 084	4 301	4 498	
Facilitate Economic Growth in the municipal area	Promotion of tourism, agriculture and economic development			35 460	43 423	20 717	20 845	19 598	17 847	21 411	22 460	23 674	
Allocations to other priorities													
Total Expenditure				1	155 861	179 318	178 476	173 097	176 484	168 426	187 402	201 430	211 983

Table 17 MBRR Table SA7 - Reconciliation between the IDP strategic objectives and budgeted capital expenditure

WC012 Cederberg - Supporting Table SA7 Measureable performance objectives

[illegible]

Table 18 MBRR Table SA8 - Performance indicators and benchmarks

WC012 Cederberg - Supporting Table SA8 Performance indicators and benchmarks

Description of financial indicator	Basis of calculation	2010/11	2011/12	2012/13	Current Year 2013/14				2014/15 Medium Term Revenue & Expenditure Framework		
		Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Pre-audit outcome	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Borrowing Management											
Credit Rating		10	10	10	10	10	10	10			
Capital Charges to Operating Expenditure	Interest & Principal Paid /Operating Expenditure	3.5%	3.3%	3.5%	3.7%	3.9%	4.0%	4.0%	3.9%	4.2%	4.3%
Capital Charges to Own Revenue	Finance charges & Repayment of borrowing /Own Revenue	4.9%	4.9%	5.2%	5.2%	5.8%	5.6%	5.6%	5.1%	5.8%	5.7%
Borrowed funding of 'own' capital expenditure	Borrowing/Capital expenditure ex cl. transfers and grants and contributions	3.0%	36.7%	111.1%	0.0%	0.0%	0.0%	0.0%	84.4%	84.1%	49.5%
Safety of Capital											
Gearing	Long Term Borrowing/ Funds & Reserves	167.1%	173.7%	348.7%	427.5%	427.5%	427.5%	427.5%	520.7%	660.3%	800.0%
Liquidity											
Current Ratio	Current assets/current liabilities	1.6	1.1	0.8	1.7	1.7	1.7	1.7	1.8	2.3	2.8
Current Ratio adjusted for aged debtors	Current assets less debtors > 90 days/current liabilities	1.6	1.1	0.8	1.7	1.7	1.7	1.7	1.8	2.3	2.8
Liquidity Ratio	Monetary Assets/Current Liabilities	0.8	0.2	0.1	0.5	0.7	0.3	0.3	0.7	1.2	1.7
Revenue Management											
Annual Debtors Collection Rate (Payment Level %)	Last 12 Mths Receipts/Last 12 Mths Billing		94.1%	86.3%	82.8%	95.9%	98.2%	96.1%	96.1%	90.7%	91.1%
Current Debtors Collection Rate (Cash receipts % of Ratepayer & Other revenue)		94.1%	86.3%	82.8%	95.9%	98.2%	96.1%	96.1%	90.7%	91.1%	90.8%
Outstanding Debtors to Revenue	Total Outstanding Debtors to Annual Revenue	20.2%	20.0%	25.0%	20.9%	17.3%	22.6%	22.6%	18.6%	18.1%	17.7%
Longstanding Debtors Recovered	Debtors > 12 Mths Recovered/Total Debtors > 12 Months Old	54.0%	55.0%	58.0%	58.0%	58.0%	58.0%	58.0%	57.0%	56.0%	55.0%
Creditors Management											
Creditors System Efficiency	% of Creditors Paid Within Terms (within MFMA' s 65(e))	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%
Creditors to Cash and Investments		82.7%	369.7%	591.3%	158.4%	106.6%	412.2%	290.3%	126.9%	66.8%	43.4%
Other Indicators											
Electricity Distribution Losses (2)	Total Volume Losses (kW)	12329236	11494670	6188434	5183000	5183000	5183000	5183000	5000000	4750000	4500000
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Water Distribution Losses (2)	Total Volume Losses (kℓ)	232	1 084	511	400	400	400	400	380	360	330
	Total Cost of Losses (Rand '000)	-	-	-	-	-	-	-	-	-	-
	% Volume (units purchased and generated less units sold)/units purchased and generated	-	-	-	-	-	-	-	-	-	-
Employee costs	Employee costs/(Total Revenue - capital revenue)	33.2%	38.6%	38.0%	38.0%	34.9%	33.7%	33.7%	35.6%	34.4%	33.9%
Remuneration	Total remuneration/(Total Revenue - capital revenue)	35.5%	41.0%	40.2%	40.3%	37.1%	36.9%		38.0%	36.7%	36.1%
Repairs & Maintenance	R&M/(Total Revenue excluding capital revenue)	5.1%	4.0%	3.8%	6.0%	2.9%	2.9%		4.3%	4.5%	4.9%
Finance charges & Depreciation	FC&D/(Total Revenue - capital revenue)	14.6%	10.4%	11.5%	13.1%	13.8%	10.3%	10.3%	10.4%	11.1%	11.4%
IDP regulation financial viability indicators											
i. Debt coverage	(Total Operating Revenue - Operating Grants)/Debt service payments due within financial year)	16.1	18.9	15.0	21.8	21.8	21.8	21.4	21.3	20.3	21.6
ii. O/S Service Debtors to Revenue	Total outstanding service debtors/annual revenue received for services	33.1%	31.8%	38.0%	30.2%	27.2%	35.6%	35.6%	26.9%	26.5%	25.9%
iii. Cost coverage	(Available cash + Investments)/monthly fixed operational expenditure	3.7	0.5	0.6	1.2	1.8	0.5	0.7	1.4	2.7	4.1

WC012 Cederberg - Supporting Table SA20 Reconciliation of transfers, grant receipts and unspent funds

[illegible]

Table 20 MBRR SA25 - Budgeted monthly revenue and expenditure

WC012 Cederberg - Supporting Table SA25 Budgeted monthly revenue and expenditure

Description		Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework			
R thousand			July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
Revenue By Source																		
Property rates			2 639	2 411	3 035	2 450	2 589	2 870	2 396	2 891	2 611	2 610	2 411	3 441	32 354	34 296	36 353	
Property rates - penalties & collection charges			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Service charges - electricity revenue			5 321	5 968	4 753	4 482	5 116	4 633	5 279	5 763	5 312	5 211	5 411	5 275	62 524	66 902	70 581	
Service charges - water revenue			1 879	1 979	1 779	1 238	1 679	1 241	1 708	1 626	1 475	1 311	1 432	1 031	18 378	20 126	21 862	
Service charges - sanitation revenue			553	401	461	451	503	453	451	384	513	525	384	1 559	6 637	7 479	8 417	
Service charges - refuse revenue			392	398	393	413	407	411	408	330	375	331	303	2 391	6 552	6 962	7 350	
Service charges - other			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Rental of facilities and equipment			129	225	490	384	198	592	339	138	127	138	312	259	3 332	3 531	3 743	
Interest earned - external investments			18	25	41	31	26	19	17	24	17	18	19	34	289	307	325	
Interest earned - outstanding debtors			258	151	212	255	189	244	263	250	229	212	189	121	2 573	2 727	2 891	
Dividends received			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Fines			115	120	126	151	110	80	80	55	126	108	133	122	1 326	1 406	1 490	
Licences and permits			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Agency services			75	262	168	72	72	345	185	57	165	127	223	215	1 966	2 084	2 209	
Transfers recognised - operational			14 826	890	-	1 976	207	9 237	4 871	1 911	10 592	-	-	0	44 510	55 842	59 676	
Other revenue			43	99	66	98	90	58	165	241	118	137	215	55	1 384	2 028	2 150	
Gains on disposal of PPE			-	-	-	-	-	-	-	5 600	-	-	-	-	5 600	-	-	
Total Revenue (excluding capital transfers and contributions)			26 247	12 929	11 524	12 001	11 186	20 183	16 162	19 270	21 660	10 728	11 032	14 503	187 425	203 690	217 048	
Expenditure By Type																		
Employee related costs			5 277	5 337	5 397	5 286	8 628	5 058	5 284	5 162	5 213	5 311	5 315	5 415	66 683	70 017	73 518	
Remuneration of councillors			371	371	371	371	371	371	371	371	371	371	371	370	4 451	4 674	4 908	
Debt impairment			667	667	667	667	667	667	667	667	667	667	667	667	8 000	9 500	11 150	
Depreciation & asset impairment			1 270	1 270	1 270	1 270	1 270	1 270	1 270	1 270	1 270	1 270	1 270	1 278	15 248	18 000	20 000	
Finance charges			189	188	1 276	267	293	267	267	313	313	313	313	321	4 320	4 571	4 666	
Bulk purchases			4 156	6 054	4 508	3 826	3 878	4 018	4 227	4 197	4 678	4 780	4 910	5 768	55 000	58 190	59 400	
Other materials			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contracted services			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Transfers and grants			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other expenditure			574	3 574	1 772	2 520	3 091	3 389	4 559	3 497	2 341	2 615	2 719	3 049	33 700	36 479	38 342	
Loss on disposal of PPE			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Total Expenditure			12 505	17 461	15 261	14 207	18 198	15 039	16 645	15 477	14 853	15 326	15 565	16 866	187 402	201 430	211 983	
Surplus/(Deficit)			13 742	(4 532)	(3 737)	(2 206)	(7 012)	5 144	(483)	3 793	6 807	(4 598)	(4 533)	(2 364)	23	2 260	5 065	
Transfers recognised - capital			13 642	6 776	-	3 721	300	-	1 339	9 461	5 663	-	-	0	40 902	49 387	49 847	
Contributions recognised - capital			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Contributed assets			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit) after capital transfers & contributions			27 383	2 244	(3 737)	1 515	(6 712)	5 144	856	13 253	12 470	(4 598)	(4 533)	(2 363)	40 925	51 647	54 912	
Taxation			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Attributable to minorities			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Share of surplus/ (deficit) of associate			-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
Surplus/(Deficit)			1	27 383	2 244	(3 737)	1 515	(6 712)	5 144	856	13 253	12 470	(4 598)	(4 533)	(2 363)	40 925	51 647	54 912

Table 21 MBRR SA26 - Budgeted monthly revenue and expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA26 Budgeted monthly revenue and expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue by Vote																
Council General		2 036	—	—	—	—	—	—	—	—	—	—	—	2 036	2 240	2 464
Office of Municipal Manager		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Financial Services		4 365	2 687	3 311	2 726	2 865	3 146	2 672	2 891	2 887	2 886	2 687	3 710	36 833	39 007	41 257
Community Development Services		5 492	487	658	456	270	938	524	195	292	265	535	4 231	14 343	14 069	14 328
Corporate & Strategic Services		634	89	57	44	155	136	45	5 654	89	114	123	(447)	6 693	1 716	1 830
Engineering & Planning Services		13 720	9 666	7 498	8 775	7 896	15 963	12 921	10 530	18 392	7 463	7 687	7 008	127 519	146 660	157 169
Vote 7 - [NAME OF VOTE 7]														—	—	—
Vote 8 - [NAME OF VOTE 8]														—	—	—
Vote 9 - [NAME OF VOTE 9]														—	—	—
Vote 10 - [NAME OF VOTE 10]														—	—	—
Vote 11 - [NAME OF VOTE 11]														—	—	—
Vote 12 - [NAME OF VOTE 12]														—	—	—
Vote 13 - [NAME OF VOTE 13]														—	—	—
Vote 14 - [NAME OF VOTE 14]														—	—	—
Vote 15 - [NAME OF VOTE 15]														—	—	—
Total Revenue by Vote		26 247	12 929	11 524	12 001	11 186	20 183	16 162	19 270	21 660	10 728	11 032	14 502	187 424	203 691	217 047
Expenditure by Vote to be appropriated																
Council General		371	371	425	471	371	386	371	412	371	376	379	417	4 721	4 959	5 199
Office of Municipal Manager		206	206	306	406	436	406	316	436	316	346	346	358	4 084	4 301	4 498
Financial Services		2 541	1 541	2 475	2 412	3 875	1 541	2 541	1 541	3 541	2 541	2 341	3 615	30 505	33 176	35 589
Community Development Services		1 519	2 130	1 519	2 134	3 519	1 538	1 567	1 916	1 419	1 019	1 913	1 218	21 411	22 460	23 674
Corporate & Strategic Services		1 862	1 866	1 055	1 716	2 862	1 062	892	1 862	919	1 062	1 890	1 277	18 325	19 244	20 183
Engineering & Planning Services		6 006	11 347	9 481	7 068	7 135	10 106	10 958	9 310	8 287	9 982	8 696	9 979	108 355	117 290	122 840
Vote 7 - [NAME OF VOTE 7]														—	—	—
Vote 8 - [NAME OF VOTE 8]														—	—	—
Vote 9 - [NAME OF VOTE 9]														—	—	—
Vote 10 - [NAME OF VOTE 10]														—	—	—
Vote 11 - [NAME OF VOTE 11]														—	—	—
Vote 12 - [NAME OF VOTE 12]														—	—	—
Vote 13 - [NAME OF VOTE 13]														—	—	—
Vote 14 - [NAME OF VOTE 14]														—	—	—
Vote 15 - [NAME OF VOTE 15]														—	—	—
Total Expenditure by Vote		12 505	17 461	15 261	14 207	18 198	15 039	16 645	15 477	14 853	15 326	15 565	16 864	187 401	201 430	211 983
Surplus/(Deficit) before assoc.		13 742	(4 532)	(3 737)	(2 206)	(7 012)	5 144	(483)	3 793	6 807	(4 598)	(4 533)	(2 362)	23	2 260	5 065
Taxation														—	—	—
Attributable to minorities														—	—	—
Share of surplus/ (deficit) of associate														—	—	—
Surplus/(Deficit)	1	13 742	(4 532)	(3 737)	(2 206)	(7 012)	5 144	(483)	3 793	6 807	(4 598)	(4 533)	(2 362)	23	2 260	5 065

Table 22 MBRR SA27 - Budgeted monthly revenue and expenditure (standard classification)

WC012 Cederberg - Supporting Table SA27 Budgeted monthly revenue and expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
		July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand																
Revenue - Standard																
<i>Governance and administration</i>		7 035	2 776	3 368	2 770	2 920	3 182	2 717	8 491	2 976	2 907	2 696	3 724	45 562	42 962	45 550
Executive and council		2 036	—	—	—	—	—	—	—	—	—	—	—	2 036	2 240	2 464
Budget and treasury office		4 365	2 687	3 311	2 726	2 865	3 146	2 672	2 891	2 887	2 886	2 687	3 710	36 833	39 007	41 257
Corporate services		634	89	57	44	55	36	45	5 600	89	21	9	14	6 693	1 716	1 830
<i>Community and public safety</i>		6 492	487	658	456	270	938	524	195	292	265	535	3 231	14 343	14 069	14 328
Community and social services		6 492	487	658	456	270	938	524	195	292	265	535	3 231	14 343	14 069	14 328
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		91	68	97	113	77	71	96	114	99	105	85	85	1 101	1 146	1 193
Planning and development		29	27	21	24	23	27	29	31	33	34	41	36	355	376	399
Road transport		62	41	76	89	54	44	67	83	66	71	44	49	746	769	794
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		12 630	9 598	7 401	8 662	7 919	15 992	12 825	10 470	18 293	7 451	7 716	7 461	126 418	145 514	155 976
Electricity		6 321	6 909	4 753	3 773	5 039	8 633	6 279	7 190	8 312	5 348	5 568	2 584	70 709	87 721	92 734
Water		2 879	1 377	891	2 138	1 070	4 807	2 708	1 680	7 475	1 311	1 347	2 298	29 981	29 557	32 304
Waste water management		1 462	333	364	1 338	603	1 453	2 526	1 270	1 513	566	498	1 532	13 457	14 981	16 669
Waste management		1 968	979	1 393	1 413	1 207	1 100	1 312	330	993	226	303	1 047	12 271	13 255	14 270
<i>Other</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Revenue - Standard		26 247	12 929	11 524	12 001	11 186	20 183	16 162	19 270	21 660	10 728	11 032	14 501	187 424	203 691	217 047
Expenditure - Standard																
<i>Governance and administration</i>		4 980	3 984	4 261	5 005	7 544	3 395	4 120	4 251	5 147	4 325	4 956	5 667	57 635	61 680	65 469
Executive and council		577	577	731	877	807	792	687	848	687	722	725	775	8 805	9 260	9 697
Budget and treasury office		2 541	1 541	2 475	2 412	3 875	1 541	2 541	1 541	3 541	2 541	2 341	3 615	30 505	33 176	35 589
Corporate services		1 862	1 866	1 055	1 716	2 862	1 062	892	1 862	919	1 062	1 890	1 277	18 325	19 244	20 183
<i>Community and public safety</i>		1 519	2 130	1 519	2 134	3 519	1 538	1 567	1 916	1 419	1 019	1 913	1 218	21 411	22 460	23 674
Community and social services		1 519	2 130	1 519	2 134	3 519	1 538	1 567	1 916	1 419	1 019	1 913	1 218	21 411	22 460	23 674
Sport and recreation		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Public safety		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Housing		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Health		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Economic and environmental services</i>		466	667	466	509	484	471	574	673	574	775	676	783	7 117	8 815	9 500
Planning and development		210	311	110	213	118	225	218	217	118	319	220	365	2 643	2 800	2 913
Road transport		256	356	356	296	366	246	356	456	456	456	456	418	4 474	6 015	6 587
Environmental protection		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
<i>Trading services</i>		5 540	10 680	9 015	6 559	6 651	9 635	10 384	8 637	7 713	9 207	8 020	9 197	101 238	108 475	113 339
Electricity		3 638	7 541	5 792	4 657	3 752	6 598	6 282	5 180	4 511	5 845	4 818	6 708	65 322	72 102	75 318
Water		1 015	2 315	2 215	1 115	1 815	2 113	2 915	2 470	2 015	2 015	2 015	1 143	23 161	21 767	23 311
Waste water management		373	410	343	473	473	373	373	373	573	573	573	475	5 385	6 832	6 573
Waste management		514	414	665	314	611	551	814	614	614	774	614	871	7 370	7 773	8 137
<i>Other</i>		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Total Expenditure - Standard		12 505	17 461	15 261	14 207	18 198	15 039	16 645	15 477	14 853	15 326	15 565	16 864	187 401	201 430	211 983
Surplus/(Deficit) before assoc.		13 742	(4 532)	(3 737)	(2 206)	(7 012)	5 144	(483)	3 793	6 807	(4 598)	(4 533)	(2 363)	23	2 260	5 065
Share of surplus/ (deficit) of associate		—	—	—	—	—	—	—	—	—	—	—	—	—	—	—
Surplus/(Deficit)	1	13 742	(4 532)	(3 737)	(2 206)	(7 012)	5 144	(483)	3 793	6 807	(4 598)	(4 533)	(2 363)	23	2 260	5 065

May 2014

Table 23 MBRR SA28 - Budgeted monthly capital expenditure (municipal vote)

WC012 Cederberg - Supporting Table SA28 Budgeted monthly capital expenditure (municipal vote)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Multi-year expenditure to be appropriated	1															
Council General		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Community Development Services		-	-	-	-	2 150	-	-	-	-	-	-	-	2 150	16 496	22 658
Corporate & Strategic Services		-	-	-	-	-	-	-	-	-	-	-	300	300	300	300
Engineering & Planning Services		-	-	-	-	1 925	5 500	2 000	-	7 500	6 000	3 000	1 300	27 225	27 098	14 297
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital multi-year expenditure sub-total	2	-	-	-	-	4 075	5 500	2 000	-	7 500	6 000	3 000	1 600	29 675	43 894	37 255
Single-year expenditure to be appropriated																
Council General		-	-	-	-	-	131	-	-	-	-	-	119	250	300	450
Office of Municipal Manager		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Financial Services		-	-	30	-	-	-	-	-	-	-	-	-	30	250	70
Community Development Services		-	-	-	4 400	-	-	500	-	7 481	-	-	1 320	13 701	855	595
Corporate & Strategic Services		-	-	200	-	-	-	-	360	-	-	-	70	630	375	375
Engineering & Planning Services		-	-	-	-	5 575	-	-	200	-	-	-	122	5 897	14 873	16 823
Vote 7 - [NAME OF VOTE 7]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 8 - [NAME OF VOTE 8]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 9 - [NAME OF VOTE 9]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 10 - [NAME OF VOTE 10]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 11 - [NAME OF VOTE 11]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 12 - [NAME OF VOTE 12]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Vote 15 - [NAME OF VOTE 15]		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Capital single-year expenditure sub-total	2	-	-	230	4 400	5 575	131	500	560	7 481	-	-	1 631	20 508	16 653	18 313
Total Capital Expenditure	2	-	-	230	4 400	9 650	5 631	2 500	560	14 981	6 000	3 000	3 231	50 183	60 547	55 568

May 2014

Table 24 MBRR SA29 - Budgeted monthly capital expenditure (standard classification)

WC012 Cederberg - Supporting Table SA29 Budgeted monthly capital expenditure (standard classification)

Description	Ref	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
R thousand		July	August	Sept.	October	Nov.	Dec.	January	Feb.	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
Capital Expenditure - Standard	1															
<i>Governance and administration</i>		-	-	230	-	-	131	-	360	-	-	-	489	1 210	1 225	1 195
Executive and council				-			131						119	250	300	450
Budget and treasury office				30									-	30	250	70
Corporate services				200					360				370	930	675	675
<i>Community and public safety</i>		-	-	-	-	2 150	3 336	500	-	9 836	-	-	30	15 851	17 351	23 253
Community and social services						2 150		-		2 355			-	4 505	2 000	-
Sport and recreation							3 336	500					30	3 866	855	595
Public safety													-	-	-	-
Housing										7 481			-	7 481	14 496	22 658
Health													-	-	-	-
<i>Economic and environmental services</i>		-	-	-	400	1 925	-	-	-	51	1 500	-	1 600	5 476	2 283	2 120
Planning and development						-							-	-	-	-
Road transport					400	1 925				51	1 500		1 600	5 476	2 283	2 120
Environmental protection													-	-	-	-
<i>Trading services</i>		-	-	-	4 000	5 295	2 164	2 000	200	5 094	4 500	3 000	912	27 166	39 583	27 515
Electricity						1 000	-		-		2 000	3 000	-	6 000	9 500	4 500
Water						2 500			-	1 500			-	4 000	5 975	-
Waste water management					4 000	1 795	2 164	2 000	200	3 594	1 000		912	15 666	22 608	23 015
Waste management											1 500		-	1 500	1 500	-
<i>Other</i>						280	-		-		-		200	480	105	1 485
Total Capital Expenditure - Standard	2	-	-	230	4 400	9 650	5 631	2 500	560	14 981	6 000	3 000	3 231	50 183	60 547	55 568
Funded by:																
National Government					4 400	7 220	5 500	2 000	500	7 449	2 500		1 702	31 271	32 891	27 190
Provincial Government						2 150	-			7 532			-	9 682	16 496	22 658
District Municipality													-	-	-	-
Other transfers and grants													-	-	-	-
Transfers recognised - capital		-	-	-	4 400	9 370	5 500	2 000	500	14 981	2 500	-	1 702	40 953	49 387	49 848
Public contributions & donations													-	-	-	-
Borrowing											3 500	3 000	1 290	7 790	9 380	2 830
Internally generated funds				230		280	131	500	60	-	-		239	1 440	1 780	2 890
Total Capital Funding		-	-	230	4 400	9 650	5 631	2 500	560	14 981	6 000	3 000	3 231	50 183	60 547	55 568

May 2014

Table 25 MBRR SA30 - Budgeted monthly cash flow

WC012 Cederberg - Supporting Table SA30 Budgeted monthly cash flow

MONTHLY CASH FLOWS	Budget Year 2014/15												Medium Term Revenue and Expenditure Framework		
	July	August	Sept.	October	November	December	January	February	March	April	May	June	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17
R thousand															
Cash Receipts By Source													1		
Property rates	2 033	2 823	2 374	2 348	2 733	1 657	2 870	2 711	2 454	2 610	2 411	2 742	29 765	31 552	33 444
Property rates - penalties & collection charges															
Service charges - electricity revenue	4 648	4 782	5 082	5 391	4 404	4 289	5 519	5 232	4 312	5 211	4 411	4 240	57 522	61 549	64 934
Service charges - water revenue	915	840	873	976	809	1 725	1 140	1 394	1 475	1 311	1 432	4 018	16 907	18 515	20 113
Service charges - sanitation revenue	412	457	374	461	380	358	404	388	513	525	384	1 448	6 106	7 479	8 417
Service charges - refuse revenue	390	310	278	341	386	380	326	401	375	331	303	2 731	6 552	6 880	6 762
Service charges - other															
Rental of facilities and equipment	114	186	440	355	177	138	260	114	127	138	312	704	3 065	3 248	3 443
Interest earned - external investments	18	25	41	31	26	19	17	4	17	18	19	27	262	278	296
Interest earned - outstanding debtors	58	59	75	67	54	55	43	56	229	212	189	1 245	2 342	2 482	2 630
Dividends received															
Fines	114	119	128	153	114	80	78	54	126	108	133	14	1 219	1 293	1 370
Licences and permits															
Agency services	60	154	350	155	55	121	157	142	165	127	223	99	1 808	1 917	2 032
Transfer receipts - operational	14 826	890		1 976	207	9 237	4 871	1 911	10 592			0	44 510	55 842	59 676
Other revenue	43	120	66	55	90	158	165	141	118	137	115	93	1 300	1 906	2 021
Cash Receipts by Source	23 632	10 766	10 080	12 307	9 434	18 217	15 848	12 548	20 503	10 728	9 932	17 362	171 358	192 941	205 138
Other Cash Flows by Source															
Transfer receipts - capital	13 642	6 776		3 721	300		1 339	9 461	5 663			0	40 902	49 387	49 847
Contributions recognised - capital & Contributed															
Proceeds on disposal of PPE								5 152					5 152		
Short term loans								7 790					7 790	9 380	2 830
Borrowing long term/refinancing															
Increase (decrease) in consumer deposits															
Decrease (Increase) in non-current debtors															
Decrease (increase) other non-current receivable															
Decrease (increase) in non-current investments															
Total Cash Receipts by Source	37 273	17 542	10 080	16 028	9 734	18 217	17 188	34 951	26 166	10 728	9 932	17 362	225 202	251 708	257 815
Cash Payments by Type															
Employee related costs	5 277	5 337	5 397	5 286	7 628	5 058	5 284	5 162	5 213	5 311	5 315	4 909	65 177	68 512	72 013
Remuneration of councillors	371	371	371	371	371	371	371	371	371	371	371	370	4 451	4 674	4 908
Finance charges	58	57	1 050	53	53	51	51	57	85	96	108	81	1 800	1 904	1 944
Bulk purchases - Electricity	4 857	6 054	4 508	3 826	3 409	3 920	4 227	4 197	4 678	4 780	4 910	4 634	54 000	57 132	58 320
Bulk purchases - Water & Sewer	200		500			150						150	1 000	1 058	1 080
Other materials															
Contracted services															
Transfers and grants - other municipalities															
Transfers and grants - other															
Other expenditure	574	3 574	1 772	2 520	3 091	3 389	4 559	3 497	2 341	2 615	2 719	2 198	32 850	36 479	38 342
Cash Payments by Type	11 338	15 394	13 598	12 057	14 552	12 938	14 491	13 285	12 688	13 173	13 423	12 342	159 278	169 759	176 606
Other Cash Flows/Payments by Type															
Capital assets			230	4 400	9 650	5 631	2 500	560	14 981	6 000	3 000	3 231	50 183	60 547	55 568
Repayment of borrowing	160	163	683	164	184	167	167	171	171	171	171	638	3 010	3 954	4 349
Other Cash Flows/Payments															
Total Cash Payments by Type	11 498	15 556	14 511	16 621	24 386	18 736	17 158	14 015	27 840	19 344	16 594	16 211	212 471	234 259	236 523
NET INCREASE/(DECREASE) IN CASH HELD	25 775	1 986	(4 431)	(593)	(14 651)	(519)	30	20 935	(1 674)	(8 616)	(6 662)	1 151	12 731	17 449	21 292
Cash/cash equivalents at the month/year begin:	5 000	30 775	32 761	28 330	27 737	13 086	12 567	12 597	33 532	31 858	23 243	16 581	5 000	17 731	35 180
Cash/cash equivalents at the month/year end:	30 775	32 761	28 330	27 737	13 086	12 567	12 597	33 532	31 858	23 243	16 581	17 731	17 731	35 180	56 472

May 2014

Description	Ref	2010/11	2011/12	2012/13	Current Year 2013/14			2014/15 Medium Term Revenue & Expenditure Framework			
	1	Audited Outcome	Audited Outcome	Audited Outcome	Original Budget	Adjusted Budget	Full Year Forecast	Budget Year 2014/15	Budget Year +1 2015/16	Budget Year +2 2016/17	
R thousand	1										
Capital expenditure on new assets by Asset Class/Sub-class											
Infrastructure	2	30 203	29 618	50 798	48 783	53 502	53 502	31 622	40 471	31 120	
Infrastructure - Road transport		7 750	7 286	6 250	6 627	6 663	6 663	5 476	2 283	2 120	
Roads, Pavements & Bridges		7 750	7 286	6 250	6 627	6 663	6 663	5 476	2 283	2 120	
Storm water											
Infrastructure - Electricity		2 364	5 316	5 300	3 623	8 600	8 600	6 000	9 500	4 500	
Generation		2 364	5 316	5 300	2 000	6 977	6 977	6 000	9 500	4 500	
Transmission & Reticulation		-			1 623	1 623	1 623				
Street Lighting											
Infrastructure - Water		9 815	7 426	37 498	20 500	31 698	31 698	4 000	5 975	-	
Dams & Reservoirs		-									
Water purification		9 815	4 405		20 000	31 198	31 198	4 000	5 975	-	
Reticulation		-	3 021	37 498	500	500	500				
Infrastructure - Sanitation		8 676	9 590	1 000	18 033	6 541	6 541	15 666	22 608	23 015	
Reticulation		-			100	100	100				
Sewerage purification		8 676	9 590	1 000	17 933	6 441	6 441	15 666	22 608	23 015	
Infrastructure - Other		1 598	-	750	-	-	-	480	105	1 485	
Waste Management		1 598		750				-	-		
Transportation											
Gas											
Other								480	105	1 485	
Community		3	1 536	959	2 616	5 554	4 769	4 769	8 835	3 440	1 195
Parks & gardens		7			106						
Sportsfields & stadia						4 014	3 089	3 089	3 881	840	595
Swimming pools						250	250	250			
Community halls									2 355		
Libraries						165	165	165	2 150	2 000	
Recreational facilities			1 536	880	1 023	45	45	45			
Fire, safety & emergency											
Security and policing											
Buses											
Clinics											
Museums & Art Galleries											
Cemeteries				79	8	300	300	300			
Social rental housing			8			1 479	780	920	920	450	600
Other											
Heritage assets	9	-	-	-	-	-	-	-	-	-	
Buildings					-	-	-				
Other											
Investment properties		-	-	-	17 270	-	-	7 481	14 496	22 658	
Housing development					17 270	-	-	7 481	14 496	22 658	
Other											
Other assets	10	4 764	5 850	3 542	3 401	1 933	1 933	2 245	2 140	595	
General vehicles		769	561	761							
Specialised vehicles		2 323	562	0	1 500	-	-	1 500	1 500	-	
Plant & equipment		178	1 259	173							
Computers - hardware/equipment		340	291	274	376	376	376	50	75	75	
Furniture and other office equipment		412	476	719	115	115	115	30	250	70	
Abattoirs											
Markets											
Civic Land and Buildings											
Other Buildings		647	301	81	310	342	342	450	100	100	
Other Land		95		600							
Surplus Assets - (Investment or Inventory)											
Other			2 400	933	1 100	1 100	1 100	215	215	350	
Agricultural assets											

[illegible]

